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Children's Fitness Tax Credit

The children's fitness tax credit lets parents claim up to \$500 per year for eligible fitness expenses paid for each child who is **under 16 years of age** at the beginning of the year in which the expenses are paid.

An eligible fitness expense must be for the cost of the registration or membership of an eligible child in a prescribed program of physical activity. Generally, such a program must:

- be ongoing (either a minimum of 8 consecutive weeks or, for children's camps, 5 consecutive days long);
- be supervised and be suitable for children;
- include a significant amount of **physical activity** that contributes to cardio-respiratory endurance, plus one of more of: muscular strength, muscular endurance, flexibility, or balance.

A receipt should contain the following information:

- organization's name and address;
- name of the eligible program or activity;
- amount received, date received, amount that is eligible for the children's fitness tax credit (eligible fees);
- full name of the payer;
- full name of the child, and the child's year of birth;
- authorized signature;

Note

An authorized signature is not required for electronically generated receipts.