

Children's Fitness Tax Credit Eligibility Checklist

Answering the questions below will help you determine whether a program should qualify for purposes of the proposed children's fitness tax credit. **If you answer "yes" to all four questions**, then you should issue a receipt for the purposes of this credit to parents whose child is under 16 years of age at any time during the year. For assistance completing receipts, see <http://www.cra-arc.gc.ca/whatsnew/organi-e.html#receipts>.

Note:

The following activities do **not** qualify:

- activities where riding in or on a motorized vehicle is an essential component of the activity
- activities occurring as part of regular school physical education programming
- self-directed activities

1. Is the program suitable for children under 16 years of age? Yes / No

Note: The program should be physically safe, not place children at undue risk and comply with safety regulations.

2. Does the program operate at least once a week for a minimum of eight consecutive weeks **or** over a period of at least five consecutive days? Yes / No

3. Answer Question A below if your program operates for a minimum of eight consecutive weeks with one or more sessions per week. Answer Question B if your program operates for at least five consecutive days.

A) Do approximately 90% of the activities in the program include a significant amount of physical activity that contributes to cardio-respiratory endurance **plus** one or more of muscular strength, muscular endurance, flexibility or balance? Yes / No

B) Do physical activities make up 50% or more of structured program hours? If yes, do approximately 90% of these physical activities include a significant amount of physical activity that contributes to cardio-respiratory endurance **plus** one or more of muscular strength, muscular endurance, flexibility or balance? Yes / No

Note: The **Public Health Agency of Canada's Physical Activity Guides for children and youth** (http://www.phac-aspc.gc.ca/pau-uap/paguide/child_youth/index.html) list the types of activities that contributes to cardio-respiratory endurance. Activities qualify if they require a cardio-respiratory contribution at least equivalent to that of a brisk walk.

4. Is a supervisor present and sufficiently engaged to encourage active participation by the children? Yes / No

Note: Explicit instruction or coaching is not needed to meet this requirement.

If the fee is for membership in a mixed-use facility such as a community centre, or for enrolment in an organization in which only some activities qualify, see <http://www.cra-arc.gc.ca/whatsnew/organi-e.html#mixed> for more information about how to calculate eligible fees.