

Children's Fitness Tax Credit

Did your child participate in a recreation program that involved extensive physical activity last year?

You may be eligible for the Children's Fitness Tax Credit offered by the Government of Canada for up to \$500 on last year's tax return.

Eligibility Requirements

The participant must:

- ✓ Be under the age of 16 years at any time during the tax year

The program must:

- ✓ Be ongoing - - - minimum of 8 weeks or 5 consecutive days long
- ✓ Be supervised
- ✓ Be suitable for children
- ✓ Include a significant amount of physical activity

Based on Canada Revenue Agency's criteria, the following City of Leduc opportunities are eligible:

Aquatics

Red Cross preschool swim lessons - school lessons are not eligible as they are part of the school curriculum

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Junior lifeguard club

Fitness*

Registered fitness programs – session-long registrations only

Personal training

* Note: Minimum age requirement for participation in these activities is 12 years of age.

Recreation

Children's spring break & summer programs – must attend 5 consecutive days

Preschool programs - session-long registrations only

After-school programs - session-long registrations only

Sports programs - session-long registrations only

LRC Membership

Your child/youth membership to the Leduc Recreation Centre qualifies for the Children's Fitness Tax Credit. In addition, your child's portion of your family's membership may be eligible.

Please keep your receipts provided at the time of registration or when purchasing a membership. When registered online with EzRec, remember to print your receipt. If you require a reprint of last year's receipts please stop by Guest Services at the Leduc Recreation Centre.

The Canada Revenue Agency (CRA) has the authority to determine whether any claim for a credit will be approved. The City of Leduc has no responsibility for liability in connection with any determination of the CRA.

This information is provided on behalf of the Government of Canada.

For more information on the Children's Fitness Tax Credit Program or the Disability Tax Credit Program please visit www.cra-arc.gc.ca or call 1-800-959-8281.