

# Children's Fitness Tax Credit

All City of Mississauga Recreation Programs that may qualify have been identified based on the Federal Government - Canada Revenue Agency's criteria for program eligibility.

## Criteria

- Ongoing (either a minimum of eight weeks duration with a minimum of one session per week or, in the case of children's camps, five consecutive days);
- Supervised;
- Suitable for children; and
- Substantially all of the activities must 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.

This legislation requires the inclusion of additional information on the Program Registration receipts issued by recreation service providers. Following are the details of that requirement.

A receipt should contain the following information:

- Organization's name and address
- Name of the eligible program or activity
- Total amount received, date received, and the amount that is eligible for the children's fitness tax credit
- Full name of the payer
- Name of the child and child's year of birth
- Authorized signature.

Note: An authorized signature is not required for electronically generated receipts.

There should be additional information available in the 2007 Income Tax Package from Revenue Canada which is normally available just prior to Income Tax Season at the end of the year.

Should you require additional information on eligibility and the amount that can be claimed for your program fee receipt, please visit the Canada Revenue Agency website at [www.cra-arc.gc.ca/fitness](http://www.cra-arc.gc.ca/fitness) or call 1-800-959-8281.