

<i>Club name/logo/address/contact information</i>	<h1>2009</h1> <h2>Children's Fitness Tax Credit</h2>
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Receipt Number:	2009- ____ - _____	Date Issued:	
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To be eligible for the Children's Fitness Tax Credit, the fees must be paid for a child who is under 16 at any time in 2009. The fees must relate to the cost of registration or membership in an eligible program of physical activity.

Received \$ (fees paid) from (full name of person making payment) on (date paid)

as payment for a membership for _____ (child's name) , born (child's birth date)

who is under 16 in 2009. The membership fee paid includes track & field training under the club's:

Junior Development Program or Juvenile Program as described below. The eligible amount for the Children's Fitness Tax Credit is \$ (eligible portion of fees)

Use this space to identify and provide a description of the eligible program(s) provided by the club:

For a full explanation of the Children's Fitness Tax Credit please go to:

<http://www.cra-arc.gc.ca/fitness/>

or contact the Canada Revenue Agency at 1 – 800 – 959-8281

The Children's Fitness Tax Credit Eligibility Check List can be found at:

<http://www.cra-arc.gc.ca/whatsnew/checklist-e.html>

2009 Child Fitness Tax Credit Form:

Customize the form template provided for your specific club.

Receipts:

Receipts can only be issued for amounts paid during the calendar year even if all or part of the activity occurs in the following year.

The receipt number includes the child's BC Athletics membership number preceded by the applicable year – example: 2009-95-24187. In the case of Training memberships and Track Rascals memberships where a BC Athletics membership number is not given, use 2009T# or 2009TR# - if you have 10 Track Rascals then number the individuals – example: 2009TR1, 2009TR2, 2009TR3 etc. Do the same for Training members.

Calculating eligible fees:

The fees must be paid for a child who is under 16 years of age at any time in the year. Registration and membership costs can include the costs of administration, instruction and the rental of facilities. If the fees charged to parents include part for accommodation, travel, food, or beverages then this part must be deducted when calculating the part of the fees that qualify for the tax credit. For example if club membership fees total \$400 and includes a charge of \$50 for travel and \$50 for a club uniform then the eligible amount would be $\$400 - \$50 - \$50 = \300 .

Description of Eligible Programs:

Eligible activities must include the following in order to qualify. Make sure descriptions of club programs makes mention and details all of the following:

- 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;
- Supervision;
- Activities 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.

If you have any further questions please contact Sam Collier – Manager, Registration & Membership Services at (604) 737-3177 or sam.collier@bcathletics.org