



School District No. 67 (Okanagan Skaha)
Office of the Secretary-Treasurer

MEMORANDUM

TO: Secondary School Principals
& Vice Principals

FROM: F. Regehr
Secretary-Treasurer

RE: **New Children's Fitness Tax Credit**

DATE: February 8th, 2008

OUR FILE NO.: 06060-01 OPR: SCHOOLS/ACCT

The Canada Revenue Agency (CRA) has introduced a new Children's Fitness Tax Credit for up to \$500 in eligible fees paid for 2007 and later years for children under age 16 and enrolled in an eligible fitness program.

Fees charged for extracurricular programs that involve significant physical activity (eg. soccer and basketball) that takes place at school will be eligible, but any fees charged for activities occurring as part of regular school physical education programming do not qualify.

Based on the CRA guidelines, if you can answer yes to all four questions below, then the school should issue a receipt to parents for the fees paid:

1. Is the program suitable for children under 16 years of age?
2. Does the program operate at least once per week for a minimum of eight consecutive weeks or over a period of at least five consecutive days?
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?
 - 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?
4. Is a supervisor present and sufficiently engages to encourage active participation by the children? Note: Explicit instruction or coaching is not needed to meet this requirement.

School issued receipts for amounts paid should be completed using the attached receipt form.

For more detailed information about this topic, visit the Canada Revenue Agency web site and search for "Children's Fitness Tax Credit".

FR/jr
Attach.
cc: R. Shongrunden, A. Martin

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