

Deductions for those with Children

Children's Art Credit

Effective for 2011 and subsequent tax years, parents can claim a 15% non-refundable children's arts tax credit based on up to \$500 in eligible expenses per eligible child. The definition of an eligible child, as well as the additional \$500 supplement for disabled children parallels the children's fitness tax credit rules. Eligible programs include those that consist of artistic, cultural, recreational or developmental activities.

Children's Fitness Credit

This credit will be of interest to you if you have children under the age of 16 at the beginning of the year (or under the age of 18 years if the child is disabled).

You may claim a tax credit of up to \$500 for eligible fitness expenses paid for each of your eligible children. The expenses can be paid by you, your spouse or common-law partner with respect to the children of either of you.

To qualify for the tax credit a program must be:

- 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
- 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.