



Creating a Better World



Scouts Canada – BC - Yukon, ☒ 664 West Broadway, Vancouver, BC, V5Z 1G1 ☎ 604-879-5721 ☎ 1-888-726-8876 ☎ 604-879-5725 🌐 www.scouts.ca

TO: Group Commissioners

CC: Area Commissioners and Council Management Teams

FROM: Alamin Pirani, Executive Director, Scouts Canada – BC-Yukon

SUBJECT: Child Fitness Tax Credit

DATE: April 20, 2008

In response to a significant number of inquiries regarding the Children's Fitness Tax Credit, the Scouts Canada National Operations Advisory Committee reviewed Scouting's programs as they relate to the tax credit. It was determined that Scouts Canada programs, when delivered to the program standards, promote an active and healthy lifestyle and would be eligible activities for the purpose of the child fitness tax credit.

The Canada Revenue Agency is encouraging parents to claim the credit. Receipts containing the required information should be made available from the Group to parents when they register. It should be noted that individual tax situations may have an effect on the ability of the parent to claim the tax credit. Parents who are unsure if they are eligible should be encouraged to contact either CRA or a tax professional. Enquiries specific to the tax credit should also be directed to the CRA or a tax professional.

As per the CRA website, receipts must contain the following information (see below):

- 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.

More information can be found at <http://www.cra-arc.gc.ca/tax/individuals/topics/income-tax/return/completing/deductions/lines360-390/365-e.html#Program>

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| Group Name Address | |
| Name of Program/Activity: | |
| Payer (Full Name): | |
| Address: | |
| Participant Name: | Participant's Birth date: |
| Amount Paid: | Date Paid: |
| Authorized Representative: | |