



MISSISSAUGA FIGURE SKATING CLUB INC

Child Fitness Tax Receipts

According to CRA rules, you may be able to claim up to \$500 per child for the fees **paid in 2011** that relate to the cost of registering your or your spouse's or common-law partner's child in a prescribed program of physical activity.

2011 Child Fitness Tax Receipts:

- For fees paid in calendar 2011 will be issued no later than February 28, 2012. Any receipts that are not picked up in person at the rink will be sent to the address on file. Please make sure to inform us if you move.
- Will only be issued for sessions that are less than 8 weeks in length if they are taken consecutively with, or at the same time as, sessions that meet the 8 week minimum requirement. (This may apply to Spring 2011 session fees.)
- Will not be issued for the following, as they are not part of the registration fees: fundraising, test fees, competition fees, Ice Show fees, Guest fees, Skater Development session fees, and any other non-program fees.
- Will not be issued for skaters born in 1994 or earlier (must be 15 or under at the beginning of 2011).
- Must identify the Person who actually paid the child's fees. If payment is made by a family member other than a Parent, the credit may not be usable as only a Parent can claim the Fitness Tax Credit for a dependent child.

For further information about the Child Fitness Tax Credit of the Canada Revenue Agency, please visit

<http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins360-390/365/menu-eng.html>