

Line 5838 – Children’s fitness amount You can claim up to a maximum of \$500 per child, for eligible fees paid in 2017 for the cost of registration or membership for your or your spouse’s or common-law partner’s child in a prescribed program (see the next section) of physical activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 316 of federal Schedule 1) at the beginning of the year in which an eligible fitness expense was paid. You can claim this amount if another person has not already claimed the same fees and the total claimed is not more than the maximum allowable amount if only one of you were making the claim. Children with disabilities – If the child is eligible for the disability tax credit and is under 18 years of age at the beginning of the year, you can claim an additional \$500 if a minimum of \$100 is paid for registration or membership fees for a prescribed program of physical activity described in the next section. Notes You may have paid an amount that would qualify to be claimed as child care expenses (line 214 of the return) and the children’s fitness amount. If this is the case, you must first claim this amount as child care expenses. Any unused part can be claimed for the children’s fitness amount if the requirements are met. If an expense is eligible for the children’s fitness amount, it is not eligible for the children’s arts amount on line 5841. If an organization provides your child with two distinct prescribed programs and one program is eligible for the children’s fitness amount and the other program is eligible for the children’s arts amount, you should receive two receipts. If you receive only one receipt, it must clearly show the amount paid to the organization for each distinct program. Prescribed program To qualify for this amount, a program must: ■ be ongoing (last at least eight consecutive weeks, or in the case of children's camps, five consecutive days); ■ be supervised; ■ be suitable for children; and ■ require significant physical activity (most of the activities must generally include a significant amount of physical activity contributing to cardiorespiratory endurance and muscular strength, muscular endurance, flexibility, and/or balance). Notes For a child who is eligible for the disability tax credit, the requirement for significant physical activity is met if the activities result in movement and in an observable use of energy in a recreational context. Physical activity includes horseback riding but does not include activities where a child rides mainly on or in a motorized vehicle. Reimbursement of an eligible expense – You can claim only the part of the amount for which you have not been or will not be reimbursed. However, you can claim the full amount if the reimbursement is reported as income (such as a benefit shown on a T4 slip) and you did not deduct the reimbursement anywhere else on your return. Note Only residents of British Columbia are eligible for this amount. If you are not a resident of British Columbia, you cannot claim this non-refundable tax credit in calculating your British Columbia tax even though you may have received income from a source inside British Columbia in 2017. **Supporting documents – Do not send any supporting documents when you file your tax return. Keep them in case we ask to see them later.**