



Tax tip

It pays to get fit!

Notice to the reader:

This tax tip is also offered as an [audiocast](#).

Did you know...

That for 2007, you may be able to claim the fees paid for physical fitness programs for your children under the age of 16 at the beginning of the year? The children's fitness tax credit provides parents with an annual credit of up to \$500 per child to help cover the cost of their child's physical fitness programs or sporting activities fees. Under proposed legislation, if the child qualifies for the disability amount and is under the age of 18 at the beginning of the year, you may be able to claim an additional \$500 credit.

For more information on this tax credit for 2007, visit www.cra.gc.ca/fitness.

This document is also available for [download in PDF format](#).

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Children's Fitness Tax Credit

Starting with the 2007 tax year, the Government of Canada allows a non-refundable tax credit based on eligible fitness expenses paid by parents to register a child in a prescribed program of physical activity.

The following information is for parents of children who are, at the beginning of the year in which an eligible fitness expense is paid, under the age of 16 or, if eligible for the [disability tax credit](#), under the age of 18.

If you are part of an organization that provides programs of physical activity for children, please see [Information for organizations providing prescribed programs of physical activity](#).

Information for parents

Amount of the tax credit

The children's fitness tax credit lets parents claim up to \$500 per year for eligible fitness expenses paid for each child who is under 16 years of age at the beginning of the year in which the expenses are paid.

If a child qualifies for the disability tax credit, parents can claim up to \$500 per year in eligible fitness expenses paid for the child who is under **18 years of age** at the beginning of the year. Also, if at least \$100 in eligible fitness expenses has been paid for the child, an **additional** amount of \$500 can be added to the eligible fitness expenses actually incurred.

As with most other non-refundable tax credits, the children's fitness tax credit is calculated by multiplying the total expense by the lowest marginal tax rate (the rate for 2007 is 15%).

Example:

On January 16, 2007, Mary registered her three children, Julie (9 years old), Samantha (10 years old), and Eric (17 years old) in a prescribed program of physical activity and paid fees of \$750 for each child. Eric is eligible for the disability tax credit. To calculate the amount that Mary can deduct from her taxes owing on her 2007 income tax return, she uses the following formula:

Step 1:

\$500	(maximum allowable expenses per child)
× 3	(number of children, two under age 16 and one under age 18 who is eligible for the disability tax credit, enrolled in an eligible program of physical activity)
\$1,500	(total)
+ 500	(additional amount that can be claimed for Eric, since he is eligible for the disability tax credit and at least \$100 was paid for eligible fitness expenses for him)
<u>\$2,000</u>	(total amount of eligible fitness expenses)

Step 2:

\$2,000	(total amount of eligible fitness expenses)
× 15%	(the lowest marginal tax rate for 2007)
\$300.00	(total amount that can be used to reduce the taxes owing on Mary's 2007 income tax return)

Prescribed programs of physical activity

An eligible fitness expense must be for the cost of registration or membership of an eligible child in a prescribed program of physical activity. Generally, such a program must:

- be ongoing (either a minimum of eight consecutive weeks long or, for children's camps, five consecutive days long);
- be supervised;
- be suitable for children; and
- 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.

Under the Income Tax Regulations, the definition of physical activity includes:

- horseback riding; and
- **if the child is eligible for the disability tax credit**, activities that result in movement and in an observable use of energy in a recreational context.

An activity for which a child rides on, or in, a motorized vehicle as an essential part of the activity does not qualify for the children's fitness tax credit.

Since certain expenses paid by parents for the registration or the membership of a child in a prescribed program of physical activity are not eligible for the children's fitness tax credit, organizations offering such **prescribed programs** should determine the part of the registration or membership fee that is eligible for the credit. For more detailed information about the criteria for prescribed programs of physical activity and the fees that qualify for the credit, see the [regulations](#).

Claiming the tax credit on your 2007 income tax return

You can claim the children's fitness tax credit for each child who was, at the beginning of the year in which the registration or membership fee was paid, under 16 years of age or under 18 years of age and eligible for the disability tax credit (as long as another person has not already claimed the same eligible fitness expenses and that the total amount claimed is not more than the maximum that would be allowed if only one of you were claiming the credit). Eligible fitness expenses include amounts paid by you or your spouse or common-law partner **in the year**, regardless of when the activity takes place. Amounts paid before 2007 do not qualify for the credit.

Example

Mary registered:

- her daughter Julie in a prescribed program of physical activity and paid fees of \$750 on August 30, 2006. The program started on September 15, 2006, and ended on April 21, 2007.

Mary's husband registered:

- their son Eric in a prescribed program of physical activity and paid fees of \$750 on December 20, 2006. The program started on January 6, 2007, and ended on April 28, 2007; and
- their daughter Samantha in a prescribed program of physical activity and paid fees of \$750 on January 2, 2007. The program started on January 6 and ended on April 28, 2007.

On her 2007 income tax return, Mary can only claim the maximum amount of \$500 for Samantha's program (if her husband is not claiming this amount) because the fees for the other two children were paid in 2006.

If you or your spouse or common-law partner paid amounts that could be claimed on an income tax return as either child care expenses (line 214) or the children's fitness amount (line 365), the amounts must first be claimed as child care expenses. Any unused part can be claimed for the children's fitness tax credit, as long as the requirements are met.

You or your spouse or common-law partner may be entitled to a reimbursement, allowance, or other form of assistance for all or part of the eligible fitness expenses. If so, you can only claim the amount equal to the difference between the amount paid and the amount of assistance received. However, the full amount of the eligible fitness expense can still be claimed if the reimbursement, allowance, or other form of assistance has been included in income and not deducted elsewhere on the income tax return.

You can get information about how to claim the tax credit in the General Income Tax and Benefit Guide for 2007 (see the instructions for [line 365, Children's fitness amount](#)).

Don't forget to ask for a receipt

You should receive, or ask for, a receipt from organizations that provide prescribed programs of physical activity for which you paid to have your child enrolled. The organizations will determine the part of the fee that qualifies for the children's fitness tax credit.

Note

It is not an organization's responsibility to determine whether or not a child is eligible for the disability tax credit. If a parent tells an organization that a child is eligible for the disability tax credit, the organization should issue a receipt accordingly.

Keep the receipts issued by the organizations that deliver the programs. Do not include the receipts when you file your income tax return. However, keep the receipts in case we ask for them to verify your claim. Keep receipts for six years.

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Children's Fitness Tax Credit Eligibility Checklist

This document is also available for [download in .pdf format](#).

Answering the questions below will help you determine whether or not a program will qualify for purposes of the children's fitness tax credit.

Note:

Generally, to qualify as physical activity for the children's fitness tax credit, activities must contribute to cardio-respiratory endurance, plus one or more of: muscular strength, muscular endurance, flexibility, or balance. The [Public Health Agency of Canada's Physical Activity Guides for children and youth](http://www.phac-aspc.gc.ca/pau-uap/paguide/child_youth/index.html) (http://www.phac-aspc.gc.ca/pau-uap/paguide/child_youth/index.html) list some of the activities that contribute to cardio-respiratory endurance.

In addition to obviously strenuous games like hockey or soccer, activities such as golf lessons, horse-back riding, sailing and bowling (as well as others that require a similar level of physical activity) are considered to be eligible for the credit.

For a child who is eligible for the disability tax credit, activities that result in movement and in an observable use of energy in a recreational context qualify as physical activity.

The following activities **do not** qualify:

- activities where riding in, or on, a motorized vehicle is an essential part of the activity
- self-directed (unsupervised) activities
- activities that are part of a regular school program*.

*Fees charged for programs that are part of a school's curriculum (including regular school physical education programming and sports-academics programs, where students earn credits toward their diploma for intensively participating in the practice of a particular sport) **do not qualify** for the credit. However, fees charged for extra-curricular programs that take place in a school are eligible.

1. Is the program suitable for children? Yes / No

Note: The program should be physically safe, not place children at undue risk, and comply with safety regulations.

2. Does the program operate for a minimum of eight consecutive weeks **or** over a period of at least five consecutive days? Yes / No

3. If your program or membership operates for a minimum of eight consecutive weeks, answer Question A, B, or C below, whichever applies. If your program operates for at least five consecutive days, answer Question D below.

A) If the program operates weekly with one or more sessions per week, do about **90% or more** of the activities in the program include a significant amount of physical activity? Yes / No

B) If the program is offered to children by a club, association or similar organization in circumstances where the child can select from among various activities, do **more than 50%** of the activities require a significant amount of physical activity, **or** is **more than 50%** of the program time spent on physical activities? Yes / No

C) If the organization offers a membership, do **more than 50% of the activities** offered to children by the organization include a significant amount of physical activity? Yes / No

D) Do **more than 50% of the daily activities** in the program include a significant amount of physical activity? Yes / No

4. Is a supervisor present and sufficiently engaged to encourage active participation by the children? Yes / No

Note: Explicit instruction or coaching is not needed to meet this requirement.

If you answered yes to all of the above questions, the program or membership qualifies as a prescribed program of physical activity. A receipt should be issued for the amount of eligible fees paid for the child's registration or membership in the program, as long as the child is under 16 years of age, or under 18 years of age and eligible for the disability tax credit, at the beginning of the year in which the fees are paid.

If you answered yes to questions 1, 2, and 4 above, but could not answer yes to questions under 3C) or D) above because the 50% tests were not met, the program or membership still qualifies as a prescribed program of physical activity. However, only a prorated part of the amount paid for the child's registration or membership in the program will be eligible for the credit.

For help with calculating eligible fees and completing receipts, see <http://www.cra-arc.gc.ca/whatsnew/organize.html#receipts>.

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Children's Fitness Tax Credit

Information for organizations providing prescribed programs of physical activity

Although the Canada Revenue Agency (CRA) administers the children's fitness tax credit, organizations are in the best position to determine if the programs they offer qualify as prescribed programs of physical activity for the purposes of the credit. This page contains information that will help you determine whether the programs you offer meet the requirements for the tax credit, and will also help you calculate the amount of eligible fitness expenses.

Note

A receipt does not guarantee the eligibility of a program.

Prescribed programs of physical activity

An eligible fitness expense must be for the cost of registration or membership of an eligible child in a prescribed program of physical activity. Generally, such a program must:

- be ongoing (either a minimum of eight weeks long or, for children's camps, five consecutive days long);
- be supervised;
- be suitable for children; and
- 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.

Under the Income Tax Regulations, physical activity includes:

- horseback riding; and
- **if the child is eligible for the disability tax credit**, activities that result in movement and in an observable expenditure of energy in a recreational context.

If a child rides on, or in, a motorized vehicle as an essential part of an activity, that activity does not qualify as a physical activity for the children's fitness tax credit.

The [Children's Fitness Tax Credit Eligibility Checklist](#) contains additional information about the types of activities that constitute "physical activity" for purposes of the credit. Reviewing this information and answering the questions in the checklist will help you determine whether a particular program qualifies for the credit. For more information about the criteria for prescribed programs of physical activity, see the [Regulations](#).

Calculating the amount of eligible fitness expenses

To be eligible for the children's fitness tax credit, expenses must be for a child who, at the beginning of the year in which the expenses are paid, is under 16, or is under 18 and is eligible for the disability tax credit. The expenses must be for the cost of the child's registration or membership in a prescribed program of physical activity.

Note

It is not an organization's responsibility to determine whether a child is eligible for the disability tax credit. If a parent tells an organization that a child is eligible for the disability tax credit, this should be accepted. In determining the eligible fees for such a child, an organization needs to recognize that physical activity includes activities that result in movement and in an observable expenditure of energy in a recreational context.

Registration and membership fees include the costs of administration, instruction, and the rental of facilities. If part of the fees paid by parents is for accommodation, travel, food, or beverages (e.g., room and board at a fitness camp), then this part must be subtracted from the total registration and membership fee paid to the organization.

Example

You operate an away-from-home hockey camp for children. Parents pay an all-inclusive registration fee of \$700 for the one-week camp. The camp provides hockey pucks and jerseys, which are shared during the camp but kept by the organization at week's end. Children must bring all other necessary equipment with them and parents are responsible for transporting the children to and from the camp. The \$700 fee includes \$200 for accommodation and \$150 for meals.

The part of the fee that is eligible for the children's fitness tax credit is \$350 (\$700 - \$200 - \$150).

Is the cost of uniforms eligible for the children's fitness tax credit?

Part of a registration or membership fee may be for the cost of equipment or uniforms (e.g., hats, shirts, or shorts) that are provided for participants to use in the program. At the end of the program, the equipment or the uniforms normally have little or no resale value, in which case the part of the registration or membership fee for their cost is included in the eligible fees for this credit.

In other situations, in addition to paying registration or membership fees, parents will buy uniforms or equipment from third-party suppliers or through the organization offering the program. In these situations, the purchase price for the uniforms or equipment is not an eligible fitness expense.

Mixed-use facilities or programs

Providing that all other requirements are met (i.e., program is ongoing, supervised, and suitable for children as described under "Prescribed programs of physical activity" above), the **full cost of a child's membership** in an organization (including a club, association, or similar organization) will be eligible for the credit if **more than 50%** of the activities offered to children by the organization include a significant amount of physical activity.

If the 50% test is not met, a receipt can be issued for a **prorated amount**, which will represent the percentage of activities offered to children by the organization that include a significant amount of physical activity.

Note

If your organization provides family memberships, the part of the cost that is for the child's participation in a prescribed program of physical activity may be eligible for the tax credit.

In circumstances where the participant in the program can select from among various activities, the **full cost of a child's registration in a program** offered by a club, association, or similar organization will be eligible for the credit if (in addition to being ongoing, supervised, and suitable for children):

- **more than 50% of the activities** offered to children include a significant amount of physical activity; **or**
- **more than 50% of the available program time** is devoted to activities that include a significant amount of physical activity.

If neither of these 50% tests is met, a receipt can be issued for a **prorated amount**, which will represent the percentage of activities offered to children by the organization that include a significant amount of physical activity, **or** the percentage of program time that is devoted to such activities.

Example 1 – Membership

A child's annual membership at a local health club entitles the child to participate in various activities. If more than 50% of these activities include a significant amount of physical activity, a receipt can be issued for the membership fee. If this 50% test is not met, a receipt can be issued for a prorated amount, based on the percentage of the activities offered to children that include a significant amount of physical activity.

Example 2 – Program registration

Registration in a program offered by a local boys and girls club entitles a child to participate in a wide range of activities, some of which include a significant amount of physical activity (e.g., biking club, weekend hip hop dances, open swim or gym, ski club) and some of which do not (e.g., career planning, board games, reading club). A receipt for the full amount of the program registration cost can be issued if more than 50% of the available activities include a significant amount of physical activity, **or** if more than half of the club's scheduled time (i.e., total program hours) is devoted to activities that include a significant amount of physical activity.

If neither of these 50% tests is met, a receipt can be issued for a prorated amount. That amount can be based on either the percentage of the activities offered to children by the organization that include a significant amount of physical activity, **or** on the percentage of the time spent on activities that include a significant amount of physical activity. For example, if 20% of the activities that are offered include a significant amount of physical activity, but 30% of the available program time is devoted to these activities, a receipt can be issued for 30% of the program registration cost.

Issuing receipts

You should issue a receipt for income tax purposes representing the amount of eligible fitness expenses **paid in the calendar year**. A receipt for amounts paid in 2007 should be issued for 2007 even if the activity takes place in 2008. A receipt should contain the following information:

- organization's name and address
- name of the eligible program or activity
- amount received, date received, amount that is eligible for the children's fitness tax credit (eligible fees)
- full name of the payer
- full name of the child, and the child's year of birth
- authorized signature

Note

An authorized signature is not required for electronically generated receipts.

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PRESCRIBED PROGRAMS OF
PHYSICAL ACTIVITY

INTERPRETATION

9400. (1) The following definitions apply in this Part.

“physical activity” means a supervised activity suitable for children (other than an activity where a child rides on or in a motorized vehicle as an essential component of the activity) that

(a) in the case of a qualifying child in respect of whom an amount is deductible under section 118.3 of the Act in computing any person’s income for the taxation year, results in movement and in an observable expenditure of energy in a recreational context; and

(b) in the case of any other child, contributes to cardio-respiratory endurance and to one or more of the following:

- (i) muscular strength,
- (ii) muscular endurance,
- (iii) flexibility, and
- (iv) balance. (*activité physique*)

“qualifying child” has the meaning assigned by subsection 118.03(1) of the Act. (*enfant admissible*)

PRESCRIBED PROGRAM OF PHYSICAL
ACTIVITY

(2) For the purpose of the definition “eligible fitness expense” in subsection 118.03(1) of the Act, a prescribed program of physical activity is

(a) a weekly program, that is not part of a school’s curriculum, of a duration of eight or more consecutive weeks in which all or substantially all of the activities include a significant amount of physical activity;

(b) a program, that is not part of a school’s curriculum, of a duration of five or more consecutive days of which more than 50% of the daily activities include a significant amount of physical activity;

(c) a program, that is not part of a school’s curriculum, of a duration of eight or more consecutive weeks, offered to children by a club, association or similar organization (in this section referred to as an “organization”) in circumstances where a participant in the program may select amongst a variety of activities if

- (i) more than 50% of those activities offered to children by the organization are activities that include a significant amount of physical activity, or
- (ii) more than 50% of the time scheduled for activities offered to children in the program is scheduled for activities that include a significant amount of physical activity; or

(d) a membership in an organization, that is not part of a school’s curriculum, of a duration of eight or more consecutive weeks if more than 50% of all the activities offered to children by the organization include a significant amount of physical activity.

MIXED-USE FACILITY

(3) For the purpose of the definition “eligible fitness expense” in subsection 118.03(1) of the Act, a prescribed program of physical activity is that portion of a program, which program does not meet the requirements of paragraph (2)(c) and is not part of a school’s curriculum, of a duration of eight or more consecutive weeks, offered to

PROGRAMMES D’ACTIVITÉS
PHYSIQUES

DÉFINITIONS

9400. (1) Les définitions qui suivent s’appliquent à la présente partie.

« activité physique » Toute activité supervisée convenant aux enfants (à l’exception d’une activité dont l’une des composantes essentielles exige de l’enfant qu’il monte dans ou sur un véhicule à moteur) qui :

a) dans le cas d’un enfant admissible à l’égard duquel une somme est déductible en application de l’article 118.3 de la Loi dans le calcul du revenu d’une personne pour une année d’imposition, permet à l’enfant de bouger et de dépenser de l’énergie de façon visible dans un contexte récréatif;

b) dans le cas de tout autre enfant, contribue à l’endurance cardio-respiratoire et à la réalisation d’un ou de plusieurs des objectifs suivants :

- (i) la force musculaire,
- (ii) l’endurance musculaire,
- (iii) la souplesse,
- (iv) l’équilibre. (*physical activity*)

« enfant admissible » S’entend au sens du paragraphe 118.03(1) de la Loi. (*qualifying child*)

PROGRAMME D’ACTIVITÉ PHYSIQUE

(2) Pour l’application de la définition de « dépense admissible pour activités physiques » au paragraphe 118.03(1) de la Loi, sont des programmes d’activités physiques :

a) tout programme hebdomadaire, ne faisant pas partie du programme d’études d’une école, d’une durée d’au moins huit semaines consécutives dans le cadre duquel la totalité ou la presque totalité des activités comprennent une part importante d’activités physiques;

b) tout programme, ne faisant pas partie du programme d’études d’une école, d’une durée d’au moins cinq jours consécutifs et dont plus de 50 % des activités quotidiennes comprennent une part importante d’activités physiques;

c) tout programme, ne faisant pas partie du programme d’études d’une école, d’une durée d’au moins huit semaines consécutives qui est offert aux enfants par un club, une association ou une organisation semblable (appelés « organisation » au présent article) dans des circonstances où le participant au programme peut choisir parmi diverses activités si, selon le cas :

- (i) plus de 50 % des activités offertes aux enfants par l’organisation sont des activités qui comprennent une part importante d’activités physiques,
- (ii) plus de 50 % du temps prévu pour les activités offertes aux enfants dans le cadre du programme est réservé à des activités qui comprennent une part importante d’activités physiques;

d) toute adhésion à une organisation, ne faisant pas partie du programme d’études d’une école, d’une durée d’au moins huit semaines consécutives si plus de 50 % des activités offertes aux enfants par l’organisation comprennent une part importante d’activités physiques.

INSTALLATION POLYVALENTE

(3) Pour l’application de la définition de « dépense admissible pour activités physiques » au paragraphe 118.03(1) de la Loi, est un programme d’activités physiques la partie d’un programme — qui ne remplit pas les exigences de l’alinéa (2)c) et ne fait pas partie du programme d’études d’une école — d’une durée d’au moins huit semaines consécutives,

children by an organization in circumstances where a participant in the program may select amongst a variety of activities

- (a) that is the percentage of those activities offered to children by the organization that are activities that include a significant amount of physical activity; or
- (b) that is the percentage of the time scheduled for activities in the program that is scheduled for activities that include a significant amount of physical activity.

MEMBERSHIP

(4) For the purpose of the definition “eligible fitness expense” in subsection 118.03(1) of the Act, a prescribed program of physical activity is that portion of a membership in an organization, which membership does not meet the requirements of paragraph (2)(d) and is not part of a school’s curriculum, of a duration of eight or more consecutive weeks that is the percentage of all the activities offered to children by the organization that are activities that include a significant amount of physical activity.

HORSEBACK RIDING

(5) For the purpose of the definition “physical activity” in subsection (1), horseback riding is deemed to be an activity that contributes to cardio-respiratory endurance and to one or more of muscular strength, muscular endurance, flexibility and balance.

(2) Subsection (1) applies after 2006.

89. (1) The Regulations are amended by replacing “stock exchange referred to in section 3200” with “designated stock exchange in Canada” in the following provisions:

- (a) subparagraph 4900(1)(i)(i);
- (b) the portion of subparagraph 4900(1)(i)(ii) after clause (C);
- (c) the portion of 6201(1) before paragraph (a);
- (d) the portion of subsection 6201(2) before paragraph (a); and
- (e) the portion of subsection 6201(4) before paragraph (a).

(2) Subsection (1) comes into force on the day on which this Act is assented to.

offerte aux enfants par une organisation dans des circonstances où le participant au programme peut choisir parmi diverses activités qui représente, selon le cas :

- a) le pourcentage des activités offertes aux enfants par l’organisation qui sont des activités comprenant une part importante d’activités physiques;
- b) le pourcentage du temps prévu pour les activités du programme qui est réservé à des activités comprenant une part importante d’activités physiques.

ADHÉSION

(4) Pour l’application de la définition de « dépense admissible pour activités physiques » au paragraphe 118.03(1) de la Loi, est un programme d’activités physiques la partie d’une adhésion à une organisation — qui ne remplit pas les exigences de l’alinéa (2)d) et ne fait pas partie du programme d’études d’une école — d’une durée d’au moins huit semaines consécutives qui représente le pourcentage des activités offertes aux enfants par l’organisation qui sont des activités comprenant une part importante d’activités physiques.

ÉQUITATION

(5) Pour l’application de la définition de « activité physique » au paragraphe (1), l’équitation est réputée être une activité qui contribue à l’endurance cardio-respiratoire et à la réalisation d’un ou de plusieurs des objectifs suivants : la force musculaire, l’endurance musculaire, la souplesse et l’équilibre.

(2) Le paragraphe (1) s’applique à compter de 2007.

89. (1) Dans les passages ci-après du même règlement, « bourse de valeurs mentionnée à l’article 3200 » et « bourse de valeurs visée à l’article 3200 » sont remplacés par « bourse de valeurs désignée située au Canada » :

- a) le sous-alinéa 4900(1)(i)(i);
- b) la division 4900(1)(i)(ii)(A);
- c) le passage du paragraphe 6201(1) précédant l’alinéa a);
- d) le passage du paragraphe 6201(2) précédant l’alinéa a);
- e) le passage du paragraphe 6201(4) précédant l’alinéa a).

(2) Le paragraphe (1) entre en vigueur à la date de sanction de la présente loi.

Children's fitness amount - Line 365

Generally, a taxpayer is entitled to the children's fitness amount if he or she has one or more children under 16 years old.
(Under 18 years old if the child is disabled)

The amount must have been paid in the tax year and has to be supported by a receipt issued by an organization providing eligible programs of physical activities.

Consult the Help (F1) for more information on how to apply for this credit.

Child's name _____		
Name of organization	Amount paid	
_____	<input style="width:95%; height: 15px;" type="text"/>	
_____	_____	
_____	_____	
_____	_____	
_____	_____	
Subtotal for this child (Maximum \$500)	<input style="width:95%; height: 15px;" type="text"/>	
Additional credit - child with disability (Enter \$500 if qualifying)	_____	
Total for this child	<input style="width:95%; height: 15px;" type="text"/>	

Child's name _____		
Name of organization	Amount paid	
_____	<input style="width:95%; height: 15px;" type="text"/>	
_____	_____	
_____	_____	
_____	_____	
Subtotal for this child (Maximum \$500)	<input style="width:95%; height: 15px;" type="text"/>	
Additional credit - child with disability (Enter \$500 if qualifying)	_____	
Total for this child	<input style="width:95%; height: 15px;" type="text"/>	

	Total eligible amount	<input style="width:95%; height: 15px;" type="text"/>	1
Amount claimed by the spouse			2
Subtract line 2 from line 1	Enter this amount on line 365 of Schedule 1	<input style="width:95%; height: 15px;" type="text"/>	3