



## Children's Activity Tax Credit

This credit helps parents with the cost to register their child(ren) in organized activities.

### How much money could I receive?

For 2016 you can claim up to \$560 in eligible expenses and get up to \$56 back for each child under 16. You can get up to \$112 back for a child with a disability who is under 18.

**Starting with the 2017 taxation year, the Children's Activity Tax Credit is no longer available.**

### Do I qualify?

You may qualify for the credit for prior taxation years if:

- you were a resident of Ontario on the last day of that year, and
- you or your spouse or common-law partner paid fees in that year to register your child, or your spouse or common-law partner's child, in an eligible activity.

### How do I get the credit?

You apply for the credit by completing form ON479, which is part of your personal income tax and benefit return (return).

Save your receipts for the activities in which your child enrolled. You do not need to submit them with your return, but you need to keep them, in case the Canada Revenue Agency asks for them.

**[Download form ON479, Ontario Credits - Canada Revenue Agency](#)**

**[Get your General Income Tax and Benefit package from the Canada Revenue Agency](#)**

### When will I receive my money?

The credit helps reduce or eliminate the amount of tax you owe. If you have an excess credit, it may be paid as a refund after your return is assessed — even if you pay no income tax. In that case, you should receive your money within 6 to 8 weeks after the Canada Revenue Agency has assessed your return.

### What kinds of activities qualify for the children's activity tax credit?

The tax credit covers fitness and non-fitness activities. Eligible activities need to be supervised and be suitable for children.

The criteria for fitness activities are the same as for the federal Children's Fitness Tax Credit.