

Information from the following website:

<https://www.revenuquebec.ca/en/citizens/tax-credits/tax-credit-for-childrens-activities/>

TAX CREDIT FOR CHILDREN'S ACTIVITIES

You can claim a refundable tax credit for the [physical activities](#) or [artistic, cultural or recreational activities](#) of an [eligible child](#), provided you meet **all** of the following conditions:

- You were resident in Québec on December 31, 2020.
- **In 2020**, you or your [spouse on December 31, 2020](#), paid to either:
 - register the child in a program that is not part of a school's curriculum and that includes physical activities or artistic, cultural or recreational activities for children that take place over at least eight consecutive weeks or at least five consecutive days (in the case of a summer camp, for example); **or**
 - obtain a membership for the child in a club, association or similar organization that offers physical activities or artistic, cultural or recreational activities for children, provided that the membership is for a minimum period of eight consecutive weeks.
- Your [family income](#) does not exceed \$140,910.
- You have a receipt that constitutes proof of payment of eligible registration or membership fees. You must keep your receipt in case we ask for it.

For more information, see [point 25](#) in the instructions for line 462 in the guide to the income tax return (TP-1.G-V).

ARTISTIC, CULTURAL OR RECREATIONAL ACTIVITY (FOR THE PURPOSES OF THE TAX CREDIT FOR CHILDREN'S ACTIVITIES)

Any activity that

- is intended to contribute to the child's ability to develop creative skills or expertise, acquire and apply knowledge, or improve dexterity or coordination in an artistic, cultural or recreational discipline, such as
 - literary arts (for example, poetry, novels, storytelling, narrative literature, fictional essays and short stories),
 - visual arts (for example, photography, painting, drawing, design, sculpture and architecture),
 - performing arts (for example, theatre, dance, singing, circus acts and miming),
 - music,
 - media (for example, radio, television, film, video and digital arts),
 - languages, customs and heritage;
- provides a substantial focus on wilderness and the natural environment;
- assists with the development and use of intellectual skills;
- includes structured interaction among children where supervisors teach or assist children to develop interpersonal skills;
- provides enrichment or tutoring in academic subjects.