



## HORSE MAINTENANCE PROGRAM

### **Q - How do you qualify for the Horse Maintenance Program?**

**A -** The Horse Maintenance Program is designed to issue an official receipt for income tax purposes corresponding to the out-of-pocket expenses incurred in maintaining a team horse. The top 20 horses qualifying for the program are identified by their respective disciplines on an annual basis.

### **Q – Does an application or information package exist for the Horse Maintenance Program?**

**A - Yes,** An information package will include:

- Covering letter to the owner;
- Horse Maintenance Policy;
- Guidelines Supplementary to the Horse Maintenance Policy;
- Sample covering letter for participants of the program; and
- Form to summarize eligible expenditures.

### **Q – Who is eligible for a donation receipt under the Horse Maintenance Program?**

**A - The owner, or the one who paid the actual expenses,** is eligible for a donation receipt corresponding to the out-of-pocket expenses incurred in maintaining and competing a team horse. In accordance with the directive from CRA, eligible expenses will be restricted to out-of-pocket expenses that are required over-and-above the costs of the horse's ordinary maintenance; predetermined at \$2,000 per horse, will be deducted from the expenses submitted.

### **Q – Can multiply owners or payers of expenses of the same horse qualify for the Horse Maintenance Program?**

**A – Yes.** If more than one individual incurs expenses on the horse, a donation receipt will be issued to each individual based on the amount each person expended in maintaining the said horse supported by receipts. Donation receipts can only be issued to the individual or entity invoiced unless there is sufficient evidence (i.e. a cancelled cheque) that another person paid the invoice. Donation receipts for syndicated horses will be split amongst the syndicate members unless receipts otherwise support the request.

### **Q – What type of expenditures are acceptable under the Horse Maintenance Program?**

**A -** Maintenance expenses fall into the following general categories as they relate to the horse:  
Board, Farrier, Veterinarian, Horse transport, Show entries, Training, Horse insurance, Other such as: Competition related travel, food and accommodation, Horse passports and license fee, Membership and sport license fees, Minor repairs to equipment.

### **Q - Does Equine Canada charge an administration fee to applicants selected for the Horse Maintenance program?**

**A - Yes,** all applicants selected by their discipline and Equine Canada are subject to a \$300 (plus GST) administration fee.

For more information on the Horse Maintenance Program please see the Horse Maintenance Program section of <http://www.equinecanada.ca/EquineCanada/ABOUT/finance.html> or contact the Equine Canada office at the coordinates previously listed.