Reviewer's report

Title: Uptake and Effectiveness of the Children's Fitness Tax Credit in Canada: The Rich get Richer

Version: 1 Date: 10 March 2010

Reviewer: M. Louise Humbert

Reviewer's report:

1. Is the question posed by the authors well defined?
The purpose and the hypothesis are clear, but no research question has been provided.

2. Are the methods appropriate and well described?
The methods appear to be appropriate; however I am a bit confused by the use of the term interview. It appears that the authors are using the term interview to describe a “talking questionnaire”. I would suggest that this be explained in greater detail.

More information is needed on the characteristics of the Canadians who comprise the Canadian Ipsos Reid Online Omnibus survey. Demographic information such as level of income and education would help to paint a richer picture of the participants in this study.

3. Are the data sound?
The data are sound and the analysis is described clearly and concisely.

4. Does the manuscript adhere to the relevant standards for reporting and data deposition?
Yes, the manuscript adheres to relevant standards. Data collection procedures are clear and data analysis is appropriate.

5. Are the discussion and conclusions well balanced and adequately supported by the data?
The discussion is well balanced and supported by the data. The authors relate their findings to the objective of the tax credit and this helps to ground the data in the theory that underlies the tax credit initiative. The claim of the need to devise a more equitable mechanism to allow low income families to take advantage of the CFTC is supported by the data.

Do the authors know why the Canadian Government did not act upon the recommendation described on page 11? Who were the members of this Expert Panel? Why was their recommendation not heeded?

6. Are limitations of the work clearly stated?
The limitations are clearly stated, and directions for future research are provided.
7. Do the authors clearly acknowledge any work upon which they are building, both published and unpublished?  
No.

8. Do the title and abstract accurately convey what has been found? 
Yes, the title is excellent and the abstract is an accurate summary.

9. Is the writing acceptable? 
The writing is clear and concise. I enjoyed reading this paper. I hope that the authors will continue their work in this area and try to use their findings to affect public policy.