



Eligible Educators School Supply Tax Credit Form Teacher and Early Childhood Educators

The 2016 Federal Budget incorporated a teacher and early childhood educator school supply tax credit. This form certifies that an employee personally incurred eligible expenses to claim the School Supply Tax Credit on their personal income tax return. The maximum eligible expense amount is \$1,000 worth of supplies (\$150 maximum refundable tax credit) per calendar year (January – December).

Teacher/Educator: _____ **Calendar Year:** _____ **Employee #:** _____

Principal: _____ **School:** _____

Who is eligible to claim the school supply tax credit?

The new tax credit can only be claimed by an eligible teacher or early childhood educator employed at an elementary or secondary school or a regulated childcare facility:

- An eligible teacher holds a teacher certificate that is valid in the province or territory in which they are employed.
- An eligible early childhood educator holds a certificate or diploma in early childhood education that is recognized in the province or territory in which the individual is employed.

Examples of eligible school supply expenses:

- Construction paper for activities, flashcards for activity centres;
- Items for science experiments, such as seeds, potting soil, vinegar, baking soda and stir sticks;
- Art supplies such as paper, glue and paint; and stationary items such as pens, pencils and posters;
- Games and puzzles;
- Books for the classroom;
- Storage containers such as plastic boxes or banker boxes; and
- Educational support software.

Examples of ineligible school supply expenses:

- Computers, tablets and rugs; and
- Items brought in from home.

This form plus the related receipts should be retained with your tax information for review by the Canada Revenue Agency (CRA). The expenses must be purchased in the calendar year and consumed or used in teaching or helping students learn. Employees should use one claim per work location. Expenditures exceeding the \$1,000 limit cannot be carried forward to a future year. There is no need to list supplies purchased after the total cost has surpassed \$1,000 in a calendar year (all forms combined). The school should retain a copy of the signed form but not the supporting receipts.



**Eligible Educators School Supply Tax Credit Form
Teacher and Early Childhood Educators**

Record of Eligible Expenses Incurred in Above Calendar Year (receipts must be attached)			
Date Purchased	Supplier	Description of Item	Cost
Total Expenses Incurred Personally for Supply Tax Credit (maximum \$1,000 per year)			\$

CERTIFICATION

Employee:

I certify that the supplies listed above were purchased by me, in the year listed above and used in the school listed above to facilitate student learning. I confirm that I have not been reimbursed for any of the supplies listed here and that I have not been issued a T2200 "Declaration of Conditions of Employment" by my employer.

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Teacher / Early Childhood Educator's Signature

Date

For the Board:

We certify that the above items were purchased by the employee for use in the classroom for teaching and learning and were not reimbursed.

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Current Administrator Signature

Date