



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

The 2016 Federal Budget introduced 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.

**Teacher:** \_\_\_\_\_ **Calendar Year:** \_\_\_\_\_ **Employee #:** \_\_\_\_\_

(Please print)

**Principal:** \_\_\_\_\_ **School:** \_\_\_\_\_

(Please Print)

### 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 child care facility:

- An eligible teacher holds a teacher's certificate that is valid in the province or territory in which they are 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;
- Various stationary items like pens, pencils and posters and charts.

### The only durable goods that qualify as teaching supplies are listed below:

- Games and puzzles;
- Books for the classroom;
- Storage containers such as plastic boxes or banker boxes; and
- Educational support software.

This form and the attached 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 be consumed or used for teaching or helping students learn.

For more information about this tax credit please visit the CRA website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)

