

Eligible educators: you can now claim your school supplies!

The Government of Canada values the contribution teachers make providing young Canadians with the education and skills they need.

There is a new refundable tax credit for 2016 and beyond: [the Eligible Educator School Supply Tax Credit](#). If you are an eligible educator you can now claim a 15% refundable tax credit on up to \$1,000 of supply purchases per year. This is on Lines 468 and 469 on the 2016 T1 General Income Tax and Benefit Return.

Who is eligible?

You can only claim this tax credit if you are a teacher or early childhood educator employed at an elementary or secondary school or a regulated child care facility:

- You must have a teacher's certificate that is valid in the province or territory where you are employed; or
- You must have a certificate or diploma in early childhood education that is recognized in the province or territory where you are employed.

What kinds of teaching supplies are eligible?

For your supplies to be eligible for this credit, they must meet all of the following conditions:

- purchased in the taxation year by an eligible educator;
- the teaching supplies were directly consumed or used in an elementary or secondary school or in a regulated child care facility in the performance of your employment
- used in a school or in a regulated child care facility for teaching or helping students learn;
- not reimbursable and not subject to an allowance or other form of assistance (unless the reimbursement, allowance or assistance is included in the income of the teacher or educator and not deductible); and
- not deducted or used in calculating a deduction from any person's income for any taxation year.

Some examples of eligible supplies include:

- construction paper;
- flashcards;
- items for science experiments;
- art supplies;

- various writing materials
- games and puzzles;
- books for the classroom; and
- educational support software.

Non-allowable:

- computers and tablets
- rugs
- used books, games and puzzles brought from home or a garage sale
- food/snack & clothing

If you claim this tax credit, the CRA may ask you to provide a certification from your employer attesting to the eligible supplies expense. You should request the certification from your employer in a timely manner and keep it in your files, along with your receipts, in case the CRA requests it.

For more information, refer to the CRA website (<http://swww.cra-arc.gc.ca/gncy/bdgt/2016/qa03-eng.html>)

How to claim the tax credit

- Enter, on line 468 (to the left of line 469), the total of the expenses for the eligible educator school supply tax credit. The refundable portion is 15% of the total eligible fees. Enter the result of the calculation on line 469.
- Educators must keep receipts for allowable items for the calendar year period and attach them to the [Teacher School Supply Tax Credit Form](#). (Double click on the Record of Expenses part of the form and it will open up as an Excel Spreadsheet.)
- Educators should complete one tax credit form for each school at which they taught at in a given calendar year.
- The tax credit form must be completed and signed by the educator and the principal of the school. Principals may only approve items used in their schools. Principals must be satisfied that the materials listed were purchased to enhance learning in the classroom or the learning environment itself.
- The total of the eligible expenses, up to a maximum of \$1,000, is then claimed on the educator's personal income tax return.
- **DO NOT** include the completed form and receipts with the tax return but educators should keep them in case the Canada Customs and Revenue Agency (CRA) ask to see them. Records must be retained in accordance with CRA guidelines.