

Eligible Educator School Supply Tax Credit Guidelines & Form

Purpose

The Federal Government introduced this tax credit effective for the 2016 tax year. An eligible educator can claim a 15% refundable tax credit based on the personal purchase of eligible teaching supplies of up to \$1,000. Therefore, the maximum tax credit translates to a tax savings of \$150 per year. This tax credit was established to recognize the fact that educators purchase materials to enhance learning in the classroom or the learning environment itself.

Who is eligible to claim the tax credit?

- An eligible teacher holds a teacher's certificate that is valid in Alberta.
- An eligible early childhood educator holds a certificate or diploma in early childhood education that is recognized in Alberta.

Allowable school supplies – to be eligible, the item must have been purchased by the educator and not reimbursed. The item(s) must be directly consumed or used in the school, or child care facility.

Consumable goods such as:

- Construction paper, flashcards.
- Items for science experiments such as seeds, potting soil, vinegar, baking soda and stir sticks.
- Various stationary items and art supplies such paper, glue, pens, pencils, posters and charts. Durable goods such as:
- Games and puzzles
- Books for the classroom
- Containers such as plastic or bankers boxes
- Educational support software

Non-allowable:

- Computers and tablets
- Rugs
- Used books, games, and puzzles brought from home or a garage sale
- Food/snacks & clothing

How to claim the tax credit

- Educators must keep receipts for allowable items for the calendar year period and attach them to the Teacher School Supply Tax Credit Form (on reverse).
- 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.
- The completed form and receipts **DO NOT** have to be included with the tax return but educators should keep them in case the Canada Customs and Revenue Agency (CRA) asks to see them. Records must be retained in accordance with CRA guidelines.

For more information, refer to the CRA website (www.cra-arc.qc.ca) search 'eligible educator tax credit'.

Eligible Educator School Supply Tax Credit Form

Please print. Educators should complete one form for each school they taught at and incurred the expense for in a given calendar year.

Calendar year: _____ Name of Educator: _____

School: _____ Principal: _____

Please note: All original receipts must be attached. The credit is to be claimed on the educator's personal income tax return. The completed form and receipts **DO NOT** have to be included with the tax return but educators should keep them in case the Canada Customs and Revenue Agency (CRA) asks to see them. Records must be retained in accordance with CRA guidelines

Record of Expenses			
Date purchased DD/MM/YY	Supplier	Description of Item	Cost
Total:			

The maximum eligible expense claim is \$1,000 worth of supplies per calendar year. Educators need not list supplies purchased after the total value has surpassed \$1,000.

We certify that the above items were purchased for use in the classroom for the purpose of teaching and learning where no reimbursement or allowance was or will be received.

Teacher's signature

Principal's signature

Date:

Date: