

# Eligible Educator School Supply Tax Credit



<b>Teacher/Educator Name:</b>	<b>Employee Number:</b>	<b>Calendar Year</b>
<b>Principal Name:</b>	<b>School:</b>	

## Eligibility:

Eligible teacher is:	<ul style="list-style-type: none"><li>• A teacher employed at an elementary, middle or secondary school.</li><li>• Holds a teacher's certificate that is valid in the province or territory in which they are employed</li></ul>
Eligible supply expense:	<ul style="list-style-type: none"><li>• Purchased by the teacher for teaching or facilitating learning, and directly consumed or used in an elementary, middle or secondary school.</li><li>• Not reimbursed and not subject to an allowance or other form of assistance.</li><li>• Not deducted or used in calculating a deduction from any person's income for any taxation year.</li></ul>
Supplies that are eligible:	<p>Teaching supplies are consumable goods. Some examples are:</p> <ul style="list-style-type: none"><li>• Construction paper for activities, flashcards for activity centres.</li><li>• Items for science experiments, such as seeds, potting soil, vinegar, baking soda and stir sticks.</li><li>• Art supplies such as paper, glue and paint.</li><li>• Various stationary items, such as pens, pencils, posters and charts.</li></ul> <p>Durable goods that qualify as teaching supplies are listed below:</p> <ul style="list-style-type: none"><li>• Games and puzzles.</li><li>• Books for the classroom.</li><li>• Containers such as plastic boxes or banker boxes.</li><li>• Educational support software.</li></ul>
For detailed information about this credit, go to:	<a href="http://www.cra-arc.gc.ca/gncy/bdgt/2016/qa03-eng.html">http://www.cra-arc.gc.ca/gncy/bdgt/2016/qa03-eng.html</a>

## Use and retention of this form

- This form plus the related receipts should be retained by the employee with their tax information for review by the Canada Revenue Agency (CRA). The expenses must be consumed or used for 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.
- Scan and submit a signed copy to [teacher\\_payroll@sd34.bc.ca](mailto:teacher_payroll@sd34.bc.ca)

