

Teachers can start claiming new tax credit

The **Canada Revenue Agency** (CRA) is reminding teachers that they can now claim a refundable tax credit to offset the cost of supplies they purchase for their classrooms.

In a message posted to its website yesterday, the CRA noted that teachers may start claiming the new *Eligible Educator School Supply Tax Credit* this year. This 15% refundable tax credit is available on up to \$1,000 of educational supplies purchased per year.

In order to qualify, claimants need to be teachers or early childhood educators employed at an elementary or secondary school or a regulated child care facility. They must have a teacher's certificate or a certificate or diploma in early childhood education that is valid in the province or territory where they work.

Teaching or helping students learn

The items must have been purchased by the eligible person and used in a school or in a regulated child care facility for teaching or helping students learn. There can be no double dipping: if the teacher was reimbursed by the school or if the cost was paid out of an allowance, the expense will not qualify for the credit. In addition, the expenses may not be used to generate a deduction on anyone else's income tax return.

The CRA lists the following as examples of legitimate expenses:

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

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

"If you claim this tax credit, the CRA may ask you to provide a certification from your employer attesting to the eligible supplies expense," reads the message. "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."