

**AVON MAITLAND DISTRICT SCHOOL BOARD
ADMINISTRATIVE PROCEDURE
NO. 508**

SUBJECT: ELIGIBLE EDUCATOR SCHOOL SUPPLY TAX CREDIT

Legal References: *Income Tax Act*

Related References: *Form 508 Eligible Educator School Supply Tax Credit, Canada Revenue Agency – Income Tax and Benefit Guide*

1.0 Purpose

Some educators buy supplies for use in their classroom and are not reimbursed by the school or the board. According to the Canada Revenue Agency and the Canadian Tax Act, an eligible educator can claim a 15% refundable tax credit for income tax purposes based on an amount of up to \$1,000 in expenditures made by the employee in a taxation year for eligible supplies.

2.0 Procedures

- 2.1 It is important to note that completion of an Eligible Educator School Supply Tax Credit form does not guarantee the acceptance by the Canada Revenue Agency of any credit claimed for income tax purposes.
- 2.2 If an eligible educator chooses to claim an Eligible Educator School Supply Tax Credit, the Canada Revenue Agency may ask the educator to provide a written certificate from their employer or a delegated official of the employer (principal) attesting to the eligible supplies expense for the year. The Eligible Educator School Supply Tax Credit form is to be used to facilitate this certification.
- 2.3 The Canada Revenue Agency website lists eligible supplies and the conditions that must be met to claim the expense. Educators must note that the Eligible Educator School Supply Tax Credit form covers supplies only; it does NOT cover items of a capital nature such as a cellular telephone, tablets or computers.
- 2.4 The process for completing the form is as follows:
 - 2.4.1 At the end of the calendar year, the educator should list the eligible expenses on the Eligible Educator School Supply Tax Credit form.
 - 2.4.2 The educator is required to complete the certification section confirming that they have not been reimbursed for any of the cost of supplies claimed and attach receipts for the expenses claimed.
 - 2.4.3 The school principal will act as the delegated official. By signing the form, the principal, to the best of their knowledge, confirms that the supplies included in the claim were purchased by the educator for the purpose of facilitating student learning and were used in an elementary or secondary school.
 - 2.4.4 A copy of the signed form is to be kept at the school.
 - 2.4.5 The educator retains the original form as well as the receipts claimed.