

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

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**SUBJECT: REVENUE CANADA DECLARATION OF CONDITIONS  
OF EMPLOYMENT**

Legal References: *Income Tax Act*

Related References: *Revenue Canada Form T2200*

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**1. Teachers Purchasing Supplies**

Some teachers buy supplies for use in their classroom, and are not reimbursed by the school or the board. The use and issuance of T2200 Revenue Canada Forms is recognized for use by teachers who purchase authorized classroom supplies.

**2. Administrative Procedure**

- 2.1 It is important to note that completion of a T2200 form does not guarantee the acceptance of any claims by Revenue Canada.
- 2.2 If teachers choose to use the T2200 to deduct the cost of purchased supplies from income for tax purposes, as authorized by their principal, the principal may sign the form on behalf of the employer provided that the teacher keeps all original receipts until the end of the calendar year, totals them, and submits them with the T2200 form, having completed the personal information at the top of the form.
- 2.3 Teachers must note that the T2200 form covers supplies only; it does NOT cover items of a capital nature such as a cellular telephone, fax machine or computer.
- 2.4 Principals will file a copy of each T2200 form with the accounting department as well as file a copy at the school.
- 2.5 Appendix A provides a copy of selected portions of Interpretation Bulletin IT-352-R2, the definition of "supplies" from the Tax Act.

## IT-352R2 - Employee's Expenses, Including Work Space in Home Expenses

### INTERPRETATION BULLETIN FROM REVENUE CANADA

#### Summary

This bulletin discusses the circumstances under which a taxpayer may deduct amounts paid in the year for office rent, supplies and salary to an assistant or substitute in computing income from an office or employment. It also discusses the rules applicable to the deductibility of rent and supplies, as well as commission sales employee expenses, when such expenses relate to a workspace in a home that is used to earn office or employment income. Power saw expenses are also briefly mentioned. Finally, the bulletin deals with the requirement for a taxpayer to provide certification from his or her employer that the conditions for deducting certain expenses have been met.

#### Discussion and Interpretation

1. Subject to certification by the employer, subparagraphs 8(1)(i)(ii) and (iii) allow a taxpayer, in computing income for a taxation year from an office or employment, to deduct amounts paid in the year as expenses for office rent, supplies and salary to an assistant or substitute. These expenses are deductible provided the following requirements are met:

- (a) The taxpayer is required by the contract of employment to pay for such office rent or salary, or to provide and pay for such supplies;
- (b) The taxpayer has not been reimbursed and is not entitled to reimbursement for such expenses;
- (c) These expenses may reasonably be regarded as applicable to the earning of income from the office or employment; and
- (d) In the case of supplies, they are consumed directly in the performance of the taxpayer's duties of the office or employment.

Ordinarily, (a) above necessitates that there be an express requirement within the terms of a written contract of employment. Nevertheless, such a requirement for the payment of office rent, supplies or salary to an assistant or substitute may exist where the taxpayer can establish that it was tacitly understood by both parties (the taxpayer and the employer) that such payment was to be made by the taxpayer and was, in fact, necessary under the circumstances to fulfill the duties of the employment.