

## SCHOOL SUPPLY TAX CREDIT

Client  
Name:

*Instructions: please tick the box that applies, and then complete the chart below and enter the full amount of the proceeds of disposition for the property.*

**Initial:** I represent that I am "eligible teacher" in that I hold a teacher's certificate that is valid in the province or territory in which I am employed OR I am an eligible early childhood educator holds a certificate or diploma in early childhood education that is recognized in the province or territory in which I am employed.

**Initial:** I represent that I am employed at an elementary or secondary school or a regulated child care facility.

**Initial:** I represent that, if requested by the CRA, I can provide a certification from my employer that I am eligible to claim the eligible supplies expense.

**Initial:** I acknowledge that The Cloud Accountant Inc. ("TCAI") and/or Arden Vanderhorst Professional Corporation ("AVPC") are relying my representations in order to prepare my income tax return. I agree to indemnify and hold harmless TCAI, AVPC and their partners, agents or employees, from and against any and all losses, costs (including solicitors fees), damages, expenses, claims, demands or liabilities arising out of or in consequence with me providing them an incorrect representation on this submission.

An eligible supplies expense is an amount paid in the year by an eligible teacher or early childhood educator for teaching supplies that are:

- (a) purchased by the teacher or educator for teaching or facilitating learning, and directly consumed or used in an elementary or secondary school or in a regulated child care facility in the performance of the teacher or educator's duties of employment;
- (b) not reimbursable and not subject to an allowance or other form of assistance (unless the reimbursement, allowance or assistance is included in the income of the teacher or educator and not deductible); and
- (c) not deducted or used in calculating a deduction from any person's income for any taxation year.

Examples include:

Construction paper for activities, flashcards for activity centres; Items for science experiments, such as seeds, potting soil, vinegar, baking soda and stir sticks; Art supplies such as paper, glue and paint; and Various stationary items, such as pens, pencils, posters and charts. The only durable goods that qualify as teaching supplies are listed below: games and puzzles; books for the classroom; containers such as plastic boxes or banker boxes; and educational support software.

