Teacher & ECE Supply Credit

Paid for classroom supplies yourself? Get 25% of it back, even if you owe no tax.

$1,000
maximum supplies you can claim each year

25%
refundable credit on what you spend

$250
back to you, even at $0 tax owing

Who qualifies

BOTH NEEDED

- Employed in Canada as a teacher or early childhood educator at an elementary or secondary school, or a regulated child care facility
- Holding a teaching certificate, licence, permit or diploma, or an ECE certificate or diploma, valid in your province or territory

How to claim

LINES 46800 / 46900

- Enter your total eligible supplies, up to $1,000, on Line 46800
- Multiply by 25% and enter the credit on Line 46900
- Refundable: paid to you even if your tax owing is $0

Consumable supplies

ELIGIBLE

- Paper, art supplies, markers, stickers and craft items
- Flashcards, science experiment items, charts
- Things used up quickly and not reused year to year

Durable goods that count

ELIGIBLE

Books, games, puzzles, storage bins, educational software, calculators, headphones, webcams, speakers, projectors, printers, digital timers and electronic learning toys.

Computers and tablets

CHECK FIRST

Laptops, desktops and tablets count, as long as your employer didn't provide them for you to use outside the classroom.

Not eligible

NOT ELIGIBLE

Anything reimbursed by your school, board or employer; personal items; and anything already deducted or claimed elsewhere.

The rule: supplies must be bought for teaching or helping students learn, and used directly in your job. Keep itemized receipts. The CRA may ask for a written certificate from your employer, so get it signed now (page 3).

JON'S 3 GOLDEN RULES

1 Track as you buy
Log each purchase on page 2 the day you buy it.

2 Keep itemized receipts
Card statements don't show what you bought.

3 Get the certificate now
A principal's signature is easier in June than in an audit.

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General information based on 2026 federal rules as of November 2026. It is not personalized tax advice. Rates, limits and line numbers change, so confirm with the CRA or a tax professional before you file.

2026 Supply Log

Type straight into this PDF or print it. One line per purchase. Staple or scan the receipt behind this page.

Name: _____ School / facility: _____

DATE	STORE	WHAT YOU BOUGHT & HOW STUDENTS USE IT	RECEIPT	REIMB.	AMOUNT
			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$
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			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$
			☐	☐	$

Total eligible supplies (no reimbursed items)
Your Line 46800 amount, maximum $1,000 $

Your credit: Line 46800 x 25%
Your Line 46900 amount, maximum $250 $

Over $1,000? Log it all anyway, but only $1,000 can be claimed. Tick REIMB. for anything your school or board paid back, and leave it out of the total.

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Employer Certificate

The CRA may ask for a written certificate from your employer, or a delegated official such as your principal or child care facility manager, confirming your supplies were eligible. Have it signed now and keep it with your receipts. **Don't send it with your return; send it only if the CRA asks.**

Certificate of Eligible Educator School Supply Expenses

EDUCATOR

EDUCATOR NAME _____

POSITION (E.G. GRADE 3 TEACHER, ECE) _____

SCHOOL OR CHILD CARE FACILITY _____

SCHOOL BOARD OR EMPLOYER _____

STATEMENT

I certify that the educator named above was employed by us as a teacher or early childhood educator during the tax year shown below, and that the teaching supplies totalling the amount shown were purchased by the educator for teaching or helping students learn, were used directly in the educator's work, and were **not reimbursed** by the school, board or child care facility.

TAX YEAR _____

TOTAL SUPPLIES ($) _____

DATE SIGNED _____

SIGNED BY EMPLOYER OR DELEGATED OFFICIAL

NAME _____

TITLE (E.G. PRINCIPAL) _____

SIGNATURE _____

Sign by hand, or with a digital signature.

SCHOOL STAMP (OPTIONAL)

Sample template from Tax Guy. This is not an official CRA form.

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