



Tradesperson's Tools Expenses – Apprentice

Description: Annual tax deduction to help cover the cost of new tools necessary to a tradesperson's trade

Who Qualifies: Employed tradesperson

Amount: Maximum \$500.00 annual deduction on income tax return

Eligible tool: Tool (including associated equipment such as a toolbox) that was bought solely for use in the tradesperson's job and that was not used for any purpose before it was bought; that your employer certified as being necessary for you to provide as a condition of, and for use in, your job as a tradesperson; and is not an electronic communication device or electronic data processing equipment

Claiming the deduction:

- Make a list of tools you are claiming with purchase price (keep original receipts)
- Have employer complete and sign Form T2200 *Declaration of Conditions of Employment* (question 11 of Part B) and sign and date the list of tools you created
- Complete form T777 – Statement of Employment Expenses
 - ♦ To calculate refer to T4044 *Guide to Employment Expenses*, Chapter 7, page 14, Deduction for tools
- Enter total amount of employment expenses deduction on line 229 of tax return
- With your tax return include forms T777 and T2200 as well as your tool list

Links to Canada Revenue Agency:

- [Deduction for Tools](#)
- [Employment Expenses](#)
- [Form T777](#) – Statement of Employment Expenses
- [Form T2200](#) – Declaration of Conditions of Employment