Tradesperson's tools deduction worksheet (CRA, 2025)

List eligible tools you bought, apply CRA's 2025 maximum-deduction formula, and record T2200 and receipt locations. Check the official page for the year you are filing.

NAME

DATE

THE YEAR

TAX YEAR (THIS SHEET USES CRA'S 2025 FORMULA)

EMPLOYER

T2200 SIGNED? (QUESTION 12 OF PART C)

OCCUPATION AS A TRADESPERSON

ELIGIBLE TOOLS I BOUGHT THIS YEAR

Tool or associated equipment (for example a toolbox)	Date bought	Cost including GST/PST or HST (CAD)	Receipt filed where	New, unused, and required by my employer?

2025 FORMULA INPUTS

TOTAL COST OF ELIGIBLE TOOLS (CAD)

EMPLOYMENT INCOME AS A TRADESPERSON (CAD)

APPRENTICESHIP INCENTIVE OR COMPLETION GRANT AMOUNTS RECEIVED, MINUS REPAYMENTS (CAD)

DEDUCTION FROM THE OFFICIAL FORMULA OR THE ONLINE CALCULATOR (CAD)

Tradesperson's tools deduction worksheet (CRA, 2025) (continued)

For 2025, CRA says the maximum deduction is the lesser of $1,000 and A minus $1,471, where A is the lesser of eligible tool costs and your tradesperson employment income plus specified apprenticeship grants, minus grant overpayments repaid. Enter the claim on Form T777 line 1770 and on line 22900. Electronic phones and general computers are not eligible unless they can be used only for measuring, locating or calculating. This is not tax advice; CRA's page for the year you file wins.

SOURCES (CHECKED 2026-11-27)

CRA's Line 22900 page for the 2025 tax year says an employed tradesperson may be able to deduct the cost of eligible tools bought in 2025 to earn employment income, including GST/PST or HST, if the tool was new, the employer certified it as necessary on Form T2200 question 12 of Part C, and it is not an electronic communication device or electronic data processing equipment (unless it can be used only for measuring, locating or calculating).
https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-22900 (checked 2026-11-27)
For 2025, CRA says the maximum tradesperson's tools deduction is the lesser of $1,000 and A minus $1,471, where A is the lesser of the total cost of eligible tools bought in 2025 and income from employment as a tradesperson for the year plus amounts received under the Apprenticeship Incentive Grant and Apprenticeship Completion Grant programs, minus any such grant overpayments repaid in 2025. The claim is entered on Form T777 line 1770.
https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-22900 (checked 2026-11-27)