

TUITION FEES AND EDUCATION AMOUNT CERTIFICATE – UNIVERSITY OUTSIDE CANADA

- This form is used to certify eligibility for the tuition and education amounts of a student attending a university outside Canada, and to show the maximum tuition and education amounts a student can transfer to a designated individual.
- To qualify for the **tuition amount**, the student must attend university full-time in a course that lasts at least 13 consecutive weeks and leads to a degree. The course cannot be taught through distance learning or over the Internet. Such course may however qualify for the **education amount**. For more information, see pamphlet P105, *Students and Income Tax*. You can get more copies of this form from our Web site at www.cra.gc.ca/orderforms.

Part 1 – Educational institution's certification

A Session periods						B	C
From		To					
Year	Month	Year	Month				
Total ▶							

I certify that:

- the student was registered as a student at this educational institution in a university course during the periods indicated;
- out of the total fees paid for the year, \$ _____ is the amount paid for tuition, mandatory ancillary fees that all students have to pay (such as fees for health services or athletics other than student association fees), admission, use of a library or a laboratory, examinations, and for getting a degree; and
- none of the above amount was levied for other things such as transportation, parking, books, supplies, special equipment, meals, lodging, or initiation or entrance fees for professional organizations.

Authorized officer's name and title (print)
Authorized officer's signature
Date

Part 2 – Student's information

- Complete **Schedule 11, *Federal Tuition and Education Amounts***, to calculate the **federal amount** you can claim on line 323 of Schedule 1, *Federal Tax*; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- Also complete provincial or territorial **Schedule (S11), *Provincial (or Territorial) Tuition and Education Amounts***, if you resided in a province or territory other than the Yukon on December 31, to calculate the **provincial or territorial amount** you can claim on line 5856 of Form 428; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- If you want to transfer unused tuition and education amounts to a designated individual, complete Part 3 of this form.
- **Do not** send this certificate with your return. Keep the certificate in case we ask to see it.

Part 3 – Student's authorization to transfer tuition and education amounts

- You can transfer your unused current-year tuition and education amounts to **one** designated individual. If your spouse or common-law partner claims the spouse or common-law partner amount, or amounts transferred from your spouse or common-law partner, you cannot transfer your unused current-year amounts to a **parent** or **grand-parent**.
- If you transfer unused amounts to your spouse or common-law partner, he or she has to complete **federal Schedule 2, Federal Amounts Transferred From Your Spouse or Common-Law Partner** and, if he or she resided in a province or territory other than the Yukon on December 31, **provincial or territorial Schedule (S2), Provincial (or Territorial) Amounts Transferred From Your Spouse or Common-law Partner**.

Designation for the transfer of an amount to a spouse or common-law partner, parent, or grandparent

I designate _____, my _____,
(Individual's name) (Relationship to you)

to claim: (1) \$ _____ on line 324 of his or her **federal Schedule 1**, or on line 360 of his or her **federal Schedule 2**, as applicable.
Federal amount

to claim: (2) \$ _____ on line 5860 of his or her **provincial or territorial Form 428**, or on line 5909 of his or her **provincial or territorial Schedule (S2)**, as applicable.
Provincial or
Territorial amount

Note 1: Line 1 cannot be more than line 19 of your federal Schedule 11.

Note 2: If you resided in a province or territory other than the Yukon on December 31, line 2 cannot be more than line 19 of your **provincial or territorial Schedule (S11)**. If you resided in the Yukon on December 31, an entry is not required on line 2.

Note 3: If you did not reside in the same province or territory as the designated individual on December 31, special rules may apply. Contact your tax services office.

Student's signature	Social insurance number	Date
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