



## EDUCATION AND TEXTBOOK AMOUNTS CERTIFICATE

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

Use this form if you are a **student who has a disability** and are enrolled in a qualifying educational program. You can claim a **full-time** education amount if you attended only part-time and you can claim the disability amount **or** you attended only part-time and you had a mental or physical impairment certified in a letter, or in Part 3 of this form, by an authorized person, but you do not qualify for the disability amount.

- This form is used to certify a student's eligibility for the education and textbook amounts and to show the maximum tuition, education, and textbook amounts that a student can transfer to a designated individual. The programs described below must be taken at a designated educational institution, such as a university or college, or at an institution certified by Human Resources and Skills Development Canada (HRSDC). For definitions of these programs,

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designated educational institutions and information on the textbook amount, see pamphlet P105, "Students and Income Tax". If you took post-secondary courses outside Canada, see Information Sheet RC192, "Information for Students – Educational Institutions Outside Canada". Both of these publications are available at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).


- To qualify for the **full-time** education amount, the student must have been enrolled in a **qualifying educational program** as a full-time student. Such a program must last at least three consecutive weeks and also require that each student spend at least 10 hours each week on course instruction or work in the program (excluding study time). Courses taken at an institution certified by HRSDC must have been to get or improve occupational skills.
- To qualify for the **part-time** education amount, the student must have been enrolled in a **specified educational program**. Such a program must last at least three consecutive weeks and require a minimum of 12 hours of instruction each month on courses in the program.

- **Do not enter the cost of textbooks on this form.** Students calculate the education **and** textbook amounts **based on the number of months** indicated in box B or C on page 5 [below]. See Pamphlet P105, "Students and Income Tax", at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).
- Complete Schedule 11, Tuition, Education, and Textbook 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), if you resided in a province or territory other than Quebec 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.

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## Part 1 – Educational institution's certification

Name of educational institution		
Address		
City	Province/Territory	Postal code 
Name of program or course		
Student's name		

<b>A</b> Session periods				<b>B</b> Number of months for  <b>part-time</b>	<b>C</b> Number of months for  <b>full-time</b>
From		To			
Year	Month	Year	Month		
<b>Total</b> 					

I certify that the student was enrolled at this institution in a program as described on page 4 [above] during the periods indicated.

Authorized officer's name and title (print)
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Authorized officer's signature	Year 	Month 	Day 
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## Part 2 – Student's statement

If you want to transfer unused tuition, education, and textbook amounts to a designated individual, complete Part 4 on page 10 [the back] of this form.

### Complete this area in all cases

Tick (√) whichever of the following applies to you:

- a)  I was enrolled as a part-time student in a qualifying educational program, and I qualify for the disability amount.
- b)  I was enrolled as a part-time student in a qualifying educational program because of a mental or physical impairment, as certified by a medical doctor, optometrist, audiologist, occupational therapist, psychologist, speech-language pathologist, or physiotherapist.

(If you tick this box, your physician or other specialist must complete Part 3 on page 8 [the back] of this form or a signed letter.)

c)  I was enrolled full-time and/or part-time.

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**Note:** Tuition fees, the education amount, and the textbook amount may be claimed for courses taken at a certified institution only if the student was 16 or older at the end of the year.

Complete this area if you were enrolled at an institution certified by Human Resources and Skills Development Canada

I was enrolled in the course(s) titled

to get or improve skills in the occupation of

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### Part 3 – Certification for students with a disability

Student's name
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Period covered:

<b>From:</b>	Year			Month		<b>To:</b>	Year			Month	

Certifier's name (print)
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Certifier's Address
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City	Province/Territory	Postal code

Description of the student's mental or physical impairment:
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I certify that the student named on page 8 [above] had a mental or physical impairment, the effects of which were such that he or she could not reasonably have been expected to be enrolled as a full-time student.

Tick (✓) whichever of the following applies to certifier:

- Medical doctor       Optometrist       Audiologist  
 Physiotherapist       Psychologist       Occupational therapist  
 Speech-language pathologist

Certifier's signature						
Area code	Certifier's telephone number			Year	Month	Day
	-					

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## **Part 4 – Student's authorization to transfer tuition, education, and textbook amounts**

- You can transfer your unused current-year tuition, education, and textbook amounts to **one** designated individual. That individual can be either your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent. You cannot transfer your unused current-year amounts to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, 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** on his/her tax return.
- 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". If he or she resided in a province or territory other than Quebec on December 31, he or she **must** also complete **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

(Individual's name)

(Relationship to you)

, my

,

Federal amount

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;

Provincial or territorial 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.

**Note 1:** Line (1) on page 11 [above] cannot be more than line 23 of your **federal Schedule 11**.

**Note 2:** If you resided in a province or territory other than Quebec on December 31, line (2) on page 11 [above] cannot be more than line 19 (line 23 for the Yukon and Nunavut) of your **provincial or territorial Schedule (S11)**. If you resided in Quebec on December 31, an entry is not required on line (2) on page 11 [above].

**Note 3:** If you did not reside in the same province or territory as the designated individual on December 31, special rules may apply. For more details, call **1-800-959-8281**.

Student's signature			Social insurance number						
Year	Month	Day							

"Privacy Act", Personal Information Bank number CRA PPU 005