



Information for Educational Institutions Outside Canada

Are you an administrator or staff member of a university, college, or other accredited post-secondary educational institution outside Canada who is responsible for completing the certificate that confirms qualifying education and tuition costs? If so, this information will help you to understand, fill in and certify the applicable Canadian tuition, education, and textbook amounts certificate for students enrolled at your institution.

The educational institution, the student, and the course or learning program must all first meet the conditions explained on these pages before you can complete and certify one of the student tax forms.

Pamphlet P105, *Students and Income Tax*, and the www.cra.gc.ca/students Web site provide tax information for students who are residents of Canada, including those who are temporarily living outside Canada. Information Sheet RC192, *Information for Students – Educational Institutions Outside Canada*, is also available to students. This supplement is intended to provide instructions for foreign educational institutions – it is available in electronic format only.

Canadian forms to be completed and certified for students

Students who file a Canadian income tax return should ask their educational institution to fill in and certify one of the following forms to support their eligibility for Canadian tax credits relating to qualifying education:

- TL11A** *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*
- TL11C** *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*
- TL11D** *Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada*

The requirements for each form are described in separate sections below. Once a form is completed and certified, issue it **only** to the student.

Do not send the certified form or any copy to the Canada Revenue Agency (CRA). If we need it, we will ask the student for it. **Do not** use your own country's tax forms and eligibility

rules to certify amounts eligible for Canadian tax credits. For example, the United States Form 1098-T cannot be used for this purpose.

Select any form above to download it, or go to www.cra.gc.ca/forms. For printed copies, call **1-800-959-2221** toll-free from Canada or the United States. Outside Canada and the United States, tax forms can be ordered at **613-952-3741**. We accept collect calls.

Note

When a part-time student has a **mental** or **physical impairment**, the effects of which are such that the student is unable to be enrolled full-time, the educational institution may also be asked to certify Form T2202, *Education and Textbook Amounts Certificate*. This additional form may entitle the student to claim full-time rather than part-time education and textbook amounts.

If your institution wants its own customized version of these forms, either to facilitate the download by the student from their electronic account, or for other reasons, they can be approved by the CRA if the customized form closely resembles our version. See Information Circular IC 97-2, *Customized Forms*.

If our forms are downloaded from our Web site and no changes are made in the appearance of the forms, approval by the CRA is not required.

Reporting period

Complete Form TL11A, TL11C, or TL11D to report information for a **calendar year** period, from **January 1 to December 31**. Report eligible tuition fees paid and (except for the TL11D) the number of months that are eligible for the education and textbook amounts **in respect of courses taken** by the student **during the calendar year** indicated on the form, even if the fees for those courses have been paid before (or possibly after) that calendar year. Do not enter unpaid tuition fees on these forms.

Note

Do not report amounts for a 12-month period that is not the same as the **calendar year**, even if it is the reporting period used for tax returns in your country.

Most students must file their Canadian tax return for a calendar year no later than April 30 of the following year. Consequently, for courses taken in a calendar year, we ask that you issue a certified form by the last day of February of the following year to give students time to file their tax returns and have any errors corrected.

What are the “tuition, education, and textbook amounts”?

These are non-refundable amounts that students may claim on their Canadian income tax return to reduce tax payable.

Certify the eligible tuition fees paid in respect of qualifying courses taken in the calendar year and the **number of eligible months** the student was **enrolled** in courses that qualify for the full-time or part-time education and textbook amounts, as defined on the following pages.

A student calculates the education and textbook amounts on a Canadian income tax return based on the number of months that you certified as qualifying for the full-time or part-time **education**. These amounts are set by law and are intended to offset education costs (other than tuition).

Although the **textbook amount** is used to help offset the cost of textbooks, it is **not** based on the actual cost of textbooks.

Under no circumstances should the cost of textbooks be added or shown as eligible tuition fees paid to an educational institution outside Canada. In short, do not certify any textbook amounts.

The eligibility criteria for the tuition amount are not the same as the education amount. The eligibility criteria that qualify the educational institution, the student, and the course or learning program are all unique.

Since eligibility conditions vary according to the situation of the student, their attendance or enrolment, the duration of the course(s), and the type of educational institution, refer to the **Table of Differences Between Forms TL11A, TL11C and TL11D** in the Appendix at the end of this document.

The Appendix table highlights some of the differences based on the situation and the form to be completed and certified. Eligibility conditions for each form are described in the separate sections for each form below.

Form TL11A, Tuition, Education, and Textbook Amounts Certificate – University Outside Canada

Complete Form TL11A to certify eligible tuition fees and the number of months that qualify for the education amount for a student taking a course at a **university outside Canada that lasts at least three consecutive weeks and leads to a degree for the student of at least the bachelor level**.

For Canadian students commuting across the border to a post-secondary school in the United States and students who are **deemed residents** of Canada, refer to the instructions for forms TL11C and TL11D respectively, as there are different requirements for these situations.

The CRA will accept that an educational institution is a “university outside Canada” if it meets **all** of the following conditions:

- it has the authority to confer academic degrees of **at least** the baccalaureate level (bachelor’s degree or equivalent) according to the education standards of the country in which it is located;
- it has an academic entrance requirement of at least secondary school matriculation standing; and
- it is organized for teaching, study, and research in the higher branches of learning.

An educational institution outside Canada that confers only **associate** degrees, diplomas, certificates or other degrees at a level **lower** than the Bachelor level or equivalent, **does not qualify**. Also, an institution that is **affiliated** with a university but does not have the authority to confer degrees, **does not** qualify. The institution itself must be empowered to confer degrees at the baccalaureate level or higher in order to be accepted as a university outside Canada.

The foreign educational institutions listed in Schedule VIII of the *Income Tax Regulations* are prescribed for donations purposes and are also accepted as a “university outside Canada” for purposes of the tuition, education, and textbook amounts. Donations to these institutions may qualify for a non-refundable donations tax credit (or a deduction for corporations). See our Information Sheet RC191, *Donations to Prescribed Universities Outside Canada*.

The CRA will also accept that an accredited degree-granting institution currently listed in the *Accredited Institutions of Postsecondary Education* (published by the American Council on Education) is a “university outside Canada,” **provided that** the institution can grant degrees of **at least** the bachelor level.

The CRA will also accept that an educational institution that is part of the Association of Commonwealth Universities is a **university outside Canada** provided that the institution can grant degrees of **at least** the bachelor level. See the links to the relevant Web sites under **References and Publications** at the end of this information sheet.

Educational institutions already listed in the groups of qualified institutions mentioned previously **do not** need to apply for confirmation of eligibility. However, we recommend that institutions that have not received confirmation of eligibility apply in writing to the CRA to confirm that the CRA considers the institution a “university outside Canada.” For this purpose, **only an official or authorized representative of the institution** can mail a written request to:

Assessment and Benefit Services Branch
Individual Returns Directorate
Canada Revenue Agency
5th Floor, Tower C
25 McArthur Avenue
Ottawa ON K1A 0L5
Canada

The CRA may accept an educational institution as a university outside Canada if it has been fully accredited as a degree-granting institution by the highest-ranking accrediting body that is nationally accepted in the country of residence. Consequently, the following documents will have to be submitted:

- a photocopy of documents issued by the appropriate educational authority in the country of residence confirming that the institution has been accredited as a university or institution of higher learning empowered to confer degrees at the baccalaureate (Bachelor or equivalent) level or higher; and
- a printed copy of the institution's latest calendar, syllabus and/or catalogue containing course curriculums. **Simply providing a Web site address (URL) will be insufficient.**

Once the CRA has made an evaluation, it will send a decision in writing to the institution, stating whether or not it has been accepted as a "university outside Canada."

Even though you may determine that your educational institution meets our definition of a "university outside Canada," establishing the institution's status with the CRA will help to ensure that students do not encounter difficulties or delays when filing their Canadian income tax returns. Otherwise, the students may face significant tax consequences, including having income tax claims disallowed.

To find out if an educational institution is already considered a "university outside Canada" for purposes of claiming tuition, education, and textbook amounts, call one of the telephone numbers shown under the heading "Contacting us" on page 7.

Tuition amount – Form TL11A

For tuition fees to qualify and be recorded and certified on Form TL11A, **all** of the following conditions must be met:

- the student has to be in full-time attendance at a **university outside Canada**;
- **each course** for which tuition fees are entered on the form must be of at least **three consecutive weeks' duration**;
- **each course** must also **lead to a degree** for the student of at least the bachelor level or higher; and
- the tuition fees must consist of eligible fees and must have been **paid** in respect of the calendar year indicated on the form.

Note

Distance learning courses conducted via the Internet may qualify for the **tuition amount** if the courses require the student to be in virtual attendance, on a full-time basis, for classes and other interactive course-related activities.

To be considered as being in full-time attendance, the student must be enrolled on a **full-time basis** and be either **physically present** on the campus of the foreign university, or **virtually present** at the university by way of scheduled, interactive, course-related activities conducted via the Internet.

Consequently, fees paid for distance-learning courses carried on by correspondence type methods, which includes courses where students study largely at their own pace and where assignments or work are submitted electronically, do not qualify for the tuition amount. However, these courses may qualify for the education amount, as the eligibility criteria are different (see page 4).

A student is **not** considered to be in full-time attendance when carrying a minor course load or when he or she devotes the greater amount of time to other non-curriculum activities, such as earning income from employment.

A student who is participating in university studies that do not lead to a degree for the student is **not** eligible for the tuition, education, or textbook amounts on Form TL11A. However, if he or she commutes regularly from Canada to a U.S. post-secondary educational institution or is a deemed resident of Canada, see the information for Forms TL11C and TL11D on the following pages, as a degree is then not required.

Part 1 – Educational institution's certification

Enter the eligible tuition fees in Part 1 (second bullet). For a list of eligible tuition fees and non-eligible fees and expenses, see the current version of Interpretation Bulletin IT-516, *Tuition Tax Credit*, and our Pamphlet P105, *Students and Income Tax*. They are both available at www.cra.gc.ca/forms. Please note that not all elements of Interpretation Bulletin IT-516 may reflect the current position of the CRA.

Eligible tuition fees generally include the portion of eligible fees paid by scholarships, fellowships, bursaries, and prizes. This differs from the tax treatment required under the Internal Revenue Service (IRS) code in the United States.

Before entering the tuition fees in Part 1, make sure that the fees conform to the description of eligible fees in the certification area and in the current version of Interpretation Bulletin IT-516.

Report the eligible tuition fees paid in respect of courses taken in the particular calendar year indicated in the top right corner of the form. This includes fees paid prior to the calendar year the student took the course and fees paid after the calendar year in respect of that course.

The time periods for course duration are entered in the columns in box A, "Session periods," in Part 1 – Educational institution's certification.

For example, if a student pays tuition fees in August 2010 for the whole academic year covering September 2010 through April 2011, enter only the part of the tuition fees relating to the session period(s) from September to December 2010 on the form for 2010. Enter the balance of tuition fees for the 2011 sessions on a separate form for 2011.

If all or a part of eligible tuition fees paid in 2011 are for courses and session periods in 2010, include that part of the tuition fees on a TL11A for the year 2010 once the fees are paid. If you need to change or correct the original 2010 form, print or stamp "**Amended**" at the top of the original form and on all copies.

If a student withdraws from a course or program and tuition fees are refunded, and a form or receipt had already been issued for the year, the educational institution should ensure that an amended form is issued.

You may enter the eligible tuition fees for the amount paid either in your country's currency or in Canadian dollars (CAN\$) based on the exchange rates in effect at the time the fees were paid. In either case, the currency used must be identified using the appropriate three-letter international currency code. For example, eligible tuition fees of four thousand American dollars would be entered either as CAN\$4,193.20 or US\$4,000, if the exchange rate for converting American dollars to Canadian dollars was 1.0483 at the time the fees were paid.

The Bank of Canada Web site (www.bankofcanada.ca) has official rates of foreign exchange conversion to Canadian dollars and a calculator for converting many currencies. If amounts were paid throughout the calendar year, you can use the **annual average exchange rate**.

Education amount – Form TL11A

For any month to qualify for the full-time or part-time education amount and be recorded on Form TL11A, **all** of the following conditions must be met:

- the student has to be **enrolled** in a course or learning program at a **university outside Canada**;
- the course (or at least one of the courses of the student's learning program in the particular month) must last at least **three consecutive weeks** and **lead to a bachelor degree or higher for the student**; and
- the student must be enrolled in a **qualifying educational program** as a full-time student (for the full-time credit) or a **specified educational program** (for the part-time credit), as defined below.

A “**qualifying educational program**” is a program of not less than three consecutive weeks' duration and requires that each student spend not less than 10 hours per week on course instruction or work throughout the program's duration (not including study time). **However**, for a university outside Canada, the definition of a “designated educational institution” in the *Income Tax Act* requires that a student must be enrolled in **at least one course** that lasts at least **three consecutive weeks** and **leads to a degree**. **Both** definitions have to be met for any given month.

A “**specified educational program**” is one that lasts at least three consecutive weeks and requires that each student spend at least 12 hours in the month on courses in the program. **However**, even for a part-time student enrolled in a university outside Canada, such a learning program must **also include at least one course** that lasts at least **three consecutive weeks** and **leads to a degree**.

Note

For a student enrolled in a university outside Canada, the three consecutive weeks' duration requirement is usually met when the student takes at least one course in a program that lasts at least three consecutive weeks. The requirement for a three-week course leading to a degree does not apply to certain Canadian students commuting to a United States university, college or other post-secondary institution (see the instructions for Form TL11C on page 5).

Instruction or work also includes lectures, practical training, and laboratory work, and it includes research time spent on a thesis.

A student who does not qualify for the tuition amount may still qualify for the education amount, as the education amount does **not require full-time attendance** at a university (the education amount is based on **enrolment**). For example, a part-time student enrolled in a specified educational program may qualify for the part-time education amount.

The months in which a program starts or ends may be eligible and may be counted as complete months. However, to count a month, that month must include at least **one day** that is an integral part of a **qualifying educational program** or **specified educational program**, and the program must include at least **one course** that lasts at least three consecutive weeks and leads to a degree.

Where a student receives scholarships, fellowships, bursaries, and prizes for achievement, these forms of assistance do **not** disqualify the student from being able to claim the education amount. However, a student may be disqualified from claiming the education amount if he/she receives a benefit from an arm's length party. This includes receiving free tuition, an allowance from the student's employer, or support from his/her parent's employer. For more information on the types of benefits that disqualify a student from claiming the education amount, see paragraphs 13-16 of Interpretation Bulletin IT-515, *Education Tax Credit*. The educational institution is **not required** to determine if the student received a reimbursement of education costs when preparing any of these student forms.

Where a student withdraws from or drops a course before it is completed, the CRA will generally rely on the educational institution's determination as to whether the student was enrolled in the course at any particular time.

For more information about the education amount, see the current version of Interpretation Bulletin IT-515, *Education Tax Credit*, and our Pamphlet P105. Please note that some of the information in Interpretation Bulletin IT-515 may not reflect the current position of the CRA.

TL11A, column C – Number of months for full-time credit

Use column C to record the number of months that a student is **enrolled** in a **qualifying educational program** as a **full-time student**.

Distance learning programs such as correspondence and Internet courses may be eligible for the full-time credit if the course load is such that the student can be considered enrolled full-time and the program is a “qualifying educational program” as defined on this page.

However, where a student takes a correspondence type course or program (e.g. completed at the student’s own pace), the number of months that the student is eligible for the education amount should not exceed the number of months that a student following a scheduled course or program in a conventional classroom would take to complete the particular course(s).

Each eligible month can be counted only once (maximum 12 months) and a student is either not enrolled **or** enrolled part-time or full-time for any given month.

A “month” refers to the months of the **calendar year** (January, February, etc.) and not to a 30-day period. In column **C**, enter the number of eligible months (not the month names) of enrolment on the line corresponding to that course’s session periods in Box A.

A student in a co-operative educational program where no courses (or only incidental courses) are taken is not regarded as being in full-time enrolment at the designated educational institution during the period in which the student completes a work term in a business or industry related to their field of study (for example, with a co-op employer). The student is regarded as being enrolled as a full-time student only during the months in which university is attended.

Note that the law has changed regarding students who receive a salary or wages while taking a job-related course and paragraph 17 of Interpretation Bulletin IT-515R2 no longer applies. Therefore, a student may be eligible for the education amount when the course otherwise qualifies and the work is not part of a co-operative educational program.

The requirement to be in **full-time enrolment** (so as to be considered a **full-time student**) at the educational institution is a **separate criterion** from the requirement that a particular program be of a minimum duration and require a minimum amount of hours on courses or work (so as to be a **qualifying educational program**).

TL11A, column B – Number of months for part-time credit

For part-time students, use column B to record the number of months that the student is **enrolled** in a **specified educational program** (as defined on page 4).

Column B cannot include any months that have been included in Column C for the full-time education amount.

Since a student does not have to be enrolled full-time for the part-time credit, distance learning programs or correspondence and Internet courses may qualify if the learning program is a specified educational program. The earlier paragraph about correspondence type learning programs also applies to the part-time credit.

Form TL11C, Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States

Form TL11C is completed to certify eligible tuition fees and the number of months that qualify for the education amount of a student living in Canada **throughout the calendar year** near the United States border. The student must **regularly commute** to (and be **enrolled** at) an educational institution that is a university, college, or other educational institution in the United States which provides courses at a **post-secondary level**.

Educational institutions near the Canada-U.S. border that meet the definition of a “university outside Canada” as described in Form TL11A are also accepted as such for purposes of Form TL11C.

To find out if an educational institution is considered a “university outside Canada” for purposes of claiming tuition, education, and textbook amounts, call one of the telephone numbers shown under the heading “Contacting us” on page 7.

The term “commutes” means that the distance between the student’s residence and the educational institution must be close enough to allow daily or regular travel back and forth, especially by car, bus or train. This would preclude distances that are beyond daily travel. For example, airline travel three times a semester (or quarter) is not considered a commute. In this case, consider if Form TL11A may apply.

Distance-learning courses such as correspondence or Internet courses do not apply to Form TL11C because the student is not actually commuting. In such a case, if the educational institution is a university outside Canada and the course lasts at least three consecutive weeks and leads to a degree, you may also consider if Form TL11A applies.

Tuition amount – Form TL11C

For tuition fees to qualify for the tuition amount and be recorded and certified on Form TL11C for a Canadian student commuting to the United States, the following conditions apply:

- the educational institution has to be a **university, college, or other** United States educational institution that offers courses at a **post-secondary level**; and
- the **eligible tuition fees** paid to any one institution at which the student is enrolled must be **more than \$100**.

Note that the course does **not** have to last at least three consecutive weeks and does **not** have to lead to a degree, and the student does **not** have to be in full-time attendance.

Therefore, part-time students who commute to attend post-secondary classes in the United States may also be eligible for the tuition amount based on eligible tuition fees paid.

When entering the eligible tuition fees in Part 1 of Form TL11C, refer to the instructions under the heading “**Part 1 – Educational institution’s certification**” on page 3.

Education amount – Form TL11C

For any month to qualify for the part-time or full-time education amount and be recorded on Form TL11C for a Canadian student commuting to the United States, the following conditions apply:

- the educational institution has to be a **university, college or other** United States educational institution that offers courses at a **post-secondary level**; and
- the student has to be enrolled in a **qualifying educational program** or a **specified educational program** to qualify for the full-time or part-time education amount respectively. The definition of these two programs is the same as explained for Form TL11A (see page 4), **except that** a program course does **not** have to last at least three consecutive weeks and does **not** have to lead to a degree.

Although the education amount is based on enrolment, a commuter student must actually be in attendance at the post-secondary educational institution in the United States.

The number of months enrolled part-time or full-time for which a student may claim an education amount is entered on Form TL11C in column B or C respectively.

Form TL11D, Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada

Form TL11D is completed to certify **only** the eligible tuition fees of a student who is a deemed resident of Canada under section 250 of the Canadian *Income Tax Act* when the student is enrolled at a **university, college or other** educational institution outside Canada providing courses at a **post-secondary level**.

Do not make the determination of whether a student is a deemed resident of Canada. It is up to the student and the CRA to make such a determination. If a student indicates that he or she is a deemed resident, or presents Form TL11D, you may presume that he or she is a “deemed resident of Canada.”

Common examples of deemed residents are persons who stay in Canada for 183 days or more in a calendar year but have not set up residential ties in Canada, members of the Canadian Forces, Canadian Forces school staff, Canadian federal and provincial government officials and diplomats, Canadian International Development Agency employees, and children or dependents of the above. See paragraph 19 of the current version of Interpretation Bulletin IT-221, *Determination of an Individual’s Residence Status*.

The education amount is not recorded on Form TL11D. If the educational institution is a university outside Canada, and the course lasts at least three consecutive weeks and leads to a degree for the student, you must also complete Form TL11A.

For tuition fees to qualify for the tuition amount and be recorded and certified on Form TL11D, the following conditions apply:

- the educational institution has to be a **university, college or other** recognized educational institution that offers courses at a **post-secondary level**; and
- the eligible tuition fees paid to any one institution must be **more than \$100**.

However, a course does **not** have to last at least three consecutive weeks and does **not** have to lead to a degree, and a student does **not** have to be in full-time attendance. Part-time students are also eligible. The eligible tuition fees and the list of non-eligible fees and expenses are the same for Form TL11D, TL11A and TL11C. See the current version of Interpretation Bulletin IT-516 and our Pamphlet P105.

All of the educational institutions accepted as a “university outside Canada” as described for Form TL11A are also accepted as such for purposes of Form TL11D.

Distribution of forms

Since a student may be able to transfer all or a part of their tuition, education, and textbook amounts to a spouse, common-law partner, parent or grandparent who may also need a copy of the form, issuing the student at least two copies of any of the above forms is recommended for tax filing purposes.

We encourage you to keep adequate records to be able to confirm any of the tuition and education amounts you certified for a minimum period of four years after the calendar year of the course.

If a student needs a duplicate copy of any form that was previously issued, ensure that you print or stamp “**Duplicate**” at the top of the form and on all copies.

Note

Do not send the certified form or any duplicate copy to the Canada Revenue Agency (CRA).

Contacting us

If you need more information about the topics discussed in this publication, you can call:

- **1-800-267-5177** from anywhere in Canada and the United States (Eastern time); or
- **613-952-3741** for calls outside Canada and the United States (Eastern time). We accept collect calls.

Telephone agents are available Monday to Friday (except for holidays) from **8:15 a.m. to 5:00 p.m.** (Eastern time). However, from February 21 to April 30, 2011 these hours are extended to 9:00 p.m. (Eastern time) from Monday to Thursday (except holidays).

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5

References and Publications

Forms

- TL11A** *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*
- TL11C** *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*
- TL11D** *Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada*
- T2202** *Education and Textbook Amounts Certificate*

Pamphlets

- P105** *Students and Income Tax*
- P151** *Canadian Residents Going Down South*
- T4131** *Canadian Residents Abroad*

Other publications

- IT-515** *Education Tax Credit*
- IT-516** *Tuition Tax Credit*
- IT-75** *Scholarships, Fellowships, Bursaries, Prizes, Research Grants and Financial Assistance*
- RC191** *Donations to Prescribed Universities Outside Canada*
- RC192** *Information for Students – Educational Institutions Outside Canada*

Internet

- Canada Revenue Agency (CRA) www.cra.gc.ca
- CRA forms www.cra.gc.ca/forms
- CRA student information www.cra.gc.ca/students
- CRA international pages www.cra.gc.ca/international
- American Council on Education www.acenet.edu
- Association of Commonwealth Universities www.acu.ac.uk

Appendix

Table of Differences between Forms TL11A, TL11C, and TL11D

TL11A: Tuition, Education, and Textbook Amounts Certificate – University Outside Canada							
Conditions:	Must be a “university outside Canada”	Can be another type of post-secondary institution	Course must last at least three weeks and lead to a degree	Student must be in full-time attendance	Student must be enrolled full-time	Must be a “qualifying educational program”	Must be a “specified educational program”
Tuition fees	YES	NO	YES	YES	YES	N/A	N/A
Education amount: Full-time	YES	NO	YES	NO	YES	YES	NO
Education amount: Part-time	YES	NO	YES	NO	NO	NO	YES
TL11C: Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States							
Conditions:	Must be a “university outside Canada”	Can be another type of post-secondary institution	Course must last at least three weeks and lead to a degree	Student must be in full-time attendance	Student must be enrolled full-time	Must be a “qualifying educational program”	Must be a “specified educational program”
Tuition fees *	NO	YES	NO	NO	NO	N/A	N/A
Education amount: Full-time	NO	YES	NO	NO	YES	YES	NO
Education amount: Part-time	NO	YES	NO	NO	NO	NO	YES
TL11D: Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada							
Conditions:	Must be a “university outside Canada”	Can be another type of post-secondary institution	Course must last at least three weeks and lead to a degree	Student must be in full-time attendance	Student must be enrolled full-time	Must be a “qualifying educational program”	Must be a “specified educational program”
Tuition fees *	NO	YES	NO	NO	NO	N/A	N/A

*** Note**

Tuition fees for the TL11C and TL11D must be **more** than \$100 Canadian dollars for each educational institution.