



## Information for Students – Educational Institutions Outside Canada

Are you enrolling in a course or learning program at a foreign university, college, or other accredited post-secondary educational institution outside Canada? If so, this information will help you to better understand your Canadian income tax obligations and benefits.

Pamphlet P105, *Students and Income Tax*, and the [www.cra.gc.ca/students](http://www.cra.gc.ca/students) Web site contain information for students who are residents of Canada, including those who are temporarily living outside Canada. This information sheet provides additional information as well as links to other relevant tax publications and Web pages that may help answer questions about your tax situation.

If you are an international student studying in Canada, see International students at [www.cra.gc.ca/students](http://www.cra.gc.ca/students).

### Leaving Canada for education or employment

Individuals' obligations or rights with respect to filing a Canadian income tax and benefit return for a particular year depend on their residency for income tax purposes. For individuals resident in Canada, the requirement to file a return depends on the individual's income as well as other factors that may apply. See "Do you have to file a return?" in the guide of the tax package for the province or territory where you usually live.

Consequently, if you are about to leave Canada for education or employment purposes in a foreign country, you have to determine whether your stay abroad is temporary (and you will remain a factual resident of Canada) or if you are actually severing your residential ties with Canada to live abroad permanently and become a non-resident.

You may not always be certain to which country your future education will ultimately take you. However, the most **current facts** about your **residential ties** affect whether and how you should file a Canadian income tax and benefit return for a given year.

For more information, see Pamphlet T4131, *Canadian Residents Abroad*, and the current version of Interpretation Bulletin IT-221, *Determination of an Individual's Residence Status*. If you will be staying in the United States, Pamphlet P151, *Canadian Residents Going Down South*, also has other useful information.

If you would like the Canada Revenue Agency (CRA) to help you determine your residency status, get Form NR73, *Determination of Residency Status (Leaving Canada)*.

### Factual residents of Canada

If your stay abroad is temporary and you have residential ties in Canada, you will generally be considered a **factual resident** of Canada.

A factual resident generally has to file a Canadian income tax return every year to report world income (from all sources in Canada and abroad) and/or to claim any entitlement to certain benefits. A **deemed resident** of Canada is subject to similar reporting requirements.

The same rules for reporting and calculating Canadian income also generally apply to foreign income earned. For example, as a factual resident, you generally have to report any employment income and other types of income earned in Canada **and** abroad, such as the taxable part (if any) of scholarships, fellowships, and bursaries, even if you do not get any income information slips from foreign sources similar to a Canadian T4 or T4A slip.

However, even if you have **no** income or tax payable, you can still file a Canadian tax return to report any eligible tuition fees and education and textbook amounts. This will enable you to carry forward the unused amounts to the **first** future year when you have tax payable. By filing a return, you may also be able to transfer a part or all of the unused current-year amounts, within limits, to another eligible person such as a spouse or a common-law partner, a parent or grandparent, or your spouse's or common-law partner's parent or grandparent.

For a factual resident to claim an entitlement if any, to certain benefits such as the goods and services tax / harmonized sales tax (GST/HST) credit, the Canada Child Tax Benefit (CCTB), the Universal Child Care Benefit (UCCB), and certain provincial or territorial tax credits, a Canadian income tax and benefit return has to be filed. A spouse or common-law partner may also have to file a return for this purpose.

Your Registered Retirement Savings Plan (RRSP) deduction limits for a future year may be increased based on qualifying income earned in Canada **and abroad** that you report on the current year's tax return.

If you are 18 or older, a resident of Canada, and have employment income outside Canada where you are not required to contribute to a plan that is similar to the Canada Pension Plan (CPP), you may be able to make an election to contribute to the CPP. See Form CPT20, *Election to Pay Canada Pension Plan Contributions*.

## Tax treaties

If Canada has a tax treaty (also called a tax convention) in force with the foreign country where you are staying, this **may** affect how your income is reported and taxed in Canada **and** in the foreign country.

Tax treaties are generally intended to avoid double taxation and provide specific rules on how certain types of income are reported and taxed (e.g. in which of the treaty countries) based on the residency of the individual. A tax treaty may also have provisions on how residency is determined and what taxes are affected. It is therefore important to check if a tax treaty may apply to your situation.

If you are considered a factual or deemed resident of Canada for tax purposes, and a resident of another country according to a tax treaty Canada has with the other country, you may be considered a deemed non-resident of Canada.

Some tax treaties have special rules for students, such as Article XX of the Canada-U.S. tax convention. Note that the term "contracting state" used in the text of any tax treaty simply means a **country** that has signed the treaty.

Go to [www.cra.gc.ca/treaties](http://www.cra.gc.ca/treaties) for more information. The "Treaty countries" link brings you to Finance Canada's "Status of Tax Treaties" Web page where a list of Canada's current tax treaties can be found. Select the applicable country to see the convention's terms and conditions.

Canada has agreements with many countries for Exchange of Information programs that facilitate the sharing of taxpayer data for compliance purposes.

When filing a Canadian return, if certain income earned abroad is not taxable in Canada because of the provisions of a tax treaty, see the instructions for Line 256 of the General income tax and benefit return.

## Foreign tax credits

When you report foreign income on which you paid a final non-refundable foreign income tax, and that income is not exempt from Canadian tax under a tax treaty, you may be eligible for a federal foreign tax credit to help offset the foreign tax you paid. See the current version of Interpretation Bulletin IT-270, *Foreign Tax Credit*, and Form T2209, *Federal Foreign Tax Credits*.

A provincial or territorial foreign tax credit may also apply – see Form T2036, *Provincial or Territorial Foreign Tax Credit*, and the instruction sheet for completing your provincial or territorial forms (except Quebec).

## What income tax package do I use?

**Factual residents** use the income tax package for the province or territory where they keep residential ties. This would usually be where they lived immediately before leaving Canada and is entered as the "province or territory of residence on December 31" on the tax return. In this case, follow the guide and instructions for your tax package carefully, as you may be entitled to certain provincial or territorial tax credits even while you are temporarily away from Canada.

**Deemed residents** have to use a different tax package than that used by factual residents. See our deemed residents Web pages and note the special rules for government employees (see [www.cra.gc.ca/international](http://www.cra.gc.ca/international)).

## Non-residents

If you sever residential ties with Canada to live abroad permanently **or** continue to receive Canadian source income after a permanent move from Canada, see Guide T4056, *Emigrants and Income Tax*, and our non-residents Web pages for more information ([www.cra.gc.ca/international](http://www.cra.gc.ca/international)).

## Foreign income tax obligations

Your **residency status**, the **type** and **amount** of income you earn during your stay abroad, **the country** that is the source of your income, whether there is a **tax treaty** in force, and the **length of your stay** are among the various factors that can affect both foreign **and** Canadian tax obligations.

### Note

Citizenship is not a factor that affects the filing of Canadian income tax returns, but your citizenship may be a factor in determining whether you have to file a tax return in certain foreign countries.

Even if you remain a factual resident of Canada and continue filing Canadian income tax returns, this **may or may not** affect the statutory filing requirements for income tax returns in the foreign country, depending on the various factors outlined above. However, any such foreign requirements to pay tax will likely have a direct impact on how you complete or file your Canadian return.

Before you leave Canada, you can contact the tax authorities of a foreign country to find out what rules may apply to you. There may be special tax rules that apply to international students studying in that country, and knowing what rules apply will help you to meet both your Canadian **and** foreign income tax obligations.

For example, even though most **scholarships, fellowships, and bursaries** are no longer taxed in Canada (depending on whether you are entitled to the education amount), some countries may consider these amounts to be taxable income, especially if the scholarship is received from a source in that country. If part of such a foreign scholarship has to be reported on a student's Canadian income tax return, then that part is declared at Line 130 (Other income) in Canadian dollars, and a **foreign tax credit** may generally be calculated for the non-refundable foreign tax paid in respect of the net scholarship declared. Check to see if Canada has a tax treaty with the country in which you are studying. This will help you to determine how this affects the tax treatment of any income you may earn while living in that country.

The CRA cannot provide general information about the tax laws of foreign countries and jurisdictions. Some foreign income tax information may be found on the Internet. However, information posted on official and third party Web sites may not always be accurate or up-to-date for your particular situation. For this reason, direct contact with the foreign tax authorities may be your best recourse.

The following general information is for students who are considered to be **factual or deemed residents** of Canada:

## Your income, deductions, credits, and benefits

Pamphlet P105, *Students and Income Tax* and the [www.cra.gc.ca/students](http://www.cra.gc.ca/students) Web site explain the common types of income and deductions, credits, and benefits that generally apply to students.

Line 323 in the *General Income Tax and Benefit Guide* **and** the provincial or territorial instructions for Line 5856 (except Quebec) also explain how to calculate and claim the applicable non-refundable credits for the **tuition, education and textbook amounts**, the transfer of unused current year tax credits to another designated individual or the carry forward of such amounts to a future year, and the student form that has to be certified to support such a claim (see the next heading). They also explain which **federal** and **provincial or territorial** schedules students have to complete when filing their income tax returns.

Any foreign income you report has to be shown in Canadian dollars on your Canadian income tax return (this also applies to deductions claimed). For example, see Line 104 – Foreign employment income.

Where a student is employed by an educational institution and as an employment benefit receives free or subsidized tuition (sometimes called a tuition fee waiver), the benefit may be taxable or there may be a restriction on claiming tuition fees and the education and textbook amounts, as the tuition fee waiver may prevent the student's program from being a qualifying or specified educational program. Refer to paragraph 18, Employer-Paid Educational Costs, in the current version of Interpretation Bulletin IT-470, *Employees' Fringe Benefits*.

Note that the Public transit amount (Line 364) **only** applies to public transportation **in Canada**.

Interest paid on a student loan from a **foreign source is not** eligible for a non-refundable tax credit. For more information on the eligible student loans, see Line 319 in your tax guide and the **provincial or territorial** instructions for Line 5852, if applicable.

The cost of any books that is included in the total fees for a correspondence course may be part of the eligible tuition fees **only if** the eligible educational institution is located **in Canada**. In **no other case** is the cost of books added to eligible tuition fees.

If you paid moving expenses for your move from Canada, see paragraph 5 of the current version of Interpretation Bulletin IT-178, *Moving Expenses*, and the instructions on Form T1-M, *Moving Expenses Deduction*. Note the requirement to be in **full-time attendance** for a student moving to be enrolled in a program at a post-secondary educational institution. In such a case, the moving expenses deduction is limited to the amount of scholarships, fellowships, bursaries, prizes and research grants that are included in his or her income for the year.

With respect to the tuition, education, and textbook amounts, the certification of Canada's department of Human Resources and Skills Development Canada **does not** apply to any educational institutions outside Canada, whether or not the course is to develop or improve skills in an occupation.

## Forms for students

One of the following tax forms has to be completed and certified by a qualified foreign educational institution to support any claim for the Canadian tuition, education, and textbook amounts:

- 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 general eligibility conditions are explained on the next page. You can select one of the forms above to download it, or you can get it at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms). To order printed copies, call 1-800-959-2221 toll-free from Canada or the United States. Callers from outside Canada and the United States can order our tax forms at 613-952-3741. We accept collect calls.

When asking your foreign educational institution to complete and certify one of these forms, refer them to Information Sheet RC190, *Information for Educational Institutions Outside Canada*, for instructions. A certified form does not have to be attached to your income tax return, but keep it in case we ask for it.

If you are transferring unused tuition, education, and textbook credits to a spouse, or a common-law partner, a parent or grandparent, or your spouse's or common-law partner's parent or grandparent, complete and sign the designation of transfer (see Part 3 of Form TL11A, Part 4 of Form TL11C, or Part 4 of Form T2202 below), and give a copy of the form to the designated individual.

## Students with a mental or physical impairment

When a part-time student has a mental or physical impairment the effects of which are such that he or she cannot reasonably be expected to be enrolled full-time, Form T2202, *Education and Textbook Amounts Certificate* should **also** be certified by both the educational institution and a qualified healthcare professional (see Part 3 of Form T2202). Alternatively, an attesting letter from a healthcare professional may suffice in lieu of Form T2202.

The additional Form T2202 may entitle the student to claim **full-time** rather than part-time education and textbook amounts. If the student is already entitled to the disability amount (Line 316) **neither** Form T2202 **nor** the attesting letter from a healthcare professional is required to supplement Forms TL11A or TL11C.

## Tuition, Education, and Textbook Amounts

In choosing a foreign educational institution, an important consideration is whether you will be able to claim the tuition fees you paid and the related education and textbook amounts.

Except for students who are commuters to the United States or **deemed residents** of Canada, a foreign educational institution must be a **university outside Canada** (see Form TL11A). The CRA will accept that an educational institution is a "university outside Canada" for purposes of the tuition, education, and textbook amounts 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.

See Information Sheet RC190, *Information for Educational Institutions Outside Canada*, for the information CRA uses to determine if an educational institution is a University outside Canada for purposes of the tuition, education, and textbook amounts.

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

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

An educational institution outside Canada that confers only **associate** degrees, diplomas, certificates or other degrees at a level **less** than the bachelor level or equivalent does **not** qualify. An institution that is **affiliated** to a university but which does not have the authority to confer degrees does **not** qualify. The institution itself must be empowered to confer degrees at the bachelor level or higher in order to be accepted as a university outside Canada for purposes of the tuition, education, and textbook amounts.

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.

For students who live in Canada all year near the United States border and commute regularly to take courses in the U.S., a qualified educational institution is a **university, college, or other** educational institution that provides courses at a **post-secondary school level** (see Form TL11C).

For a **deemed resident** of Canada claiming eligible tuition fees, a qualified foreign educational institution is a **university, college, or other** educational institution giving courses at a **post-secondary school level** and Form TL11D **must be completed**. However, for a deemed resident to claim the education and textbook amounts, the institution has to be a **university outside Canada** and Form TL11A **must be completed**.

To determine if a particular foreign educational institution is accepted by the CRA as an educational institution outside Canada for purposes of the tuition, education, and textbook amounts call one of the telephone numbers shown under "Contacting us" on page 8.

Even if the institution is an accredited and recognized educational institution, the course or learning program of the student must still meet certain conditions in order to be eligible for the tuition, education, and textbook amounts.

For more details, see Interpretation Bulletins IT-515, *Education Tax Credit*, and IT-516, *Tuition Tax Credit*. Please note that not all elements of these bulletins may reflect the current position of the CRA. The RC190 information sheet for foreign educational institutions provides other details on eligibility conditions. Note that the eligibility criteria for claiming **tuition** amounts are **not** the same as for claiming the **education and textbook amounts**.

The conditions for claiming the tuition, education, and textbook amounts can vary according to the situation of the student, their attendance or enrolment, the duration of the course(s) and the type of educational institution. You may therefore find the **Table of Differences between Forms TL11A, TL11C and TL11D** in the Appendix of this information sheet helpful in determining what requirements apply in your particular situation.

The following paragraphs highlight the general eligibility conditions:

### **Tuition amount – University outside Canada (Form TL11A)**

In order to claim an amount for tuition fees paid to a university outside Canada, **all** of the following conditions have to be met:

- the student has to be in **full-time attendance** at a **university outside Canada**;
- **each course** that is claimed for tuition purposes 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 claimed must consist of eligible fees and must have been **paid**.

In order to be considered in **full-time attendance**, the student must be enrolled on a **full-time** basis and be either **physically present** on the campus of the university or **virtually present** at the university by way of scheduled, interactive, course-related activities conducted via the Internet (see below).

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 regularly scheduled classes and other interactive course-related activities. The student must be able to show, if requested, that the full-time attendance requirements have been met.

**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.**

Fees paid to a foreign university 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, such courses may qualify for the **education and textbook amounts** as they have different eligibility criteria (see next heading below).

Eligible tuition fees generally include any portion of tuition fees paid by scholarships, fellowships, bursaries, and prizes. However, tuition fees reimbursed by an employer of either the student or the student's parent are **not** eligible unless the reimbursed amount is included in the recipient's income.

The eligible tuition fees are shown in Part 1 of Form TL11A and claimed on line 2 of your federal Schedule 11, *Tuition, Education, and Textbook Amounts*, and on line 2 of your provincial or territorial Schedule (S11) except for residents of Quebec.

Students commuting across the border to the United States and students who are deemed residents of Canada should refer to the comments on the following pages for forms TL11C and TL11D, respectively, as there are different requirements with respect to the tuition, education, and textbook amounts in these situations.

### **Education amount – University outside Canada (Form TL11A)**

In order for a student to claim an education amount for a particular month in respect of enrolment in a learning program given by a university outside Canada, **all** of the following conditions must be met:

- the student has to be **enrolled** at a **university outside Canada**;
- the course (or at least one of the courses in the 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 in a **specified educational program** (for the part-time credit), both of which are 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 courses or work in the program, not including study time. **However**, for a university outside Canada, the *Income Tax Act* definition of a “designated educational institution” requires that the program must have **at least one course** that lasts at least **three consecutive weeks** and **leads to a degree**. Both definitions have to be met for a particular 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 already met when the student takes at least one course in the particular program that lasts at least three consecutive weeks. The requirement for a three-week course leading to a degree does not apply to Canadian students commuting to a United States university, college or other post-secondary institution (see the instructions for Form TL11C on page 6).

Some foreign educational institutions may not schedule their courses based on **semesters** but rather on **quarters**. This may result in a situation where **none** of the courses in a learning program lasts at least three consecutive weeks, in which case you **may not** be able to claim either tuition fees or the education and textbook amounts. Check with the institution about their course scheduling.

A student who does not qualify for the tuition amount may still qualify for the education and textbook amounts, as the latter amounts **do not** require **full-time attendance** at a university outside Canada. Part-time students enrolled in a specified educational program may qualify for the part-time education and textbook amounts. However, to claim the full-time education amount, the student has to be **enrolled** as a **full-time student** (unless the student has a certified mental or physical impairment), and this is a separate test from whether the student is in a qualifying program as described above.

Therefore, a student enrolled in distance-learning courses or courses carried on by correspondence may be eligible for the full-time education and textbook amounts if the course load is such that the educational institution reasonably considers the student enrolled as a full-time student, and the other general conditions are met.

You can claim only **one** education amount for each month, the full-time amount **or** the part-time amount.

The number of months enrolled part-time or full-time for which a student may claim an education amount is indicated by the university on Form TL11A in column B or C, respectively.

The student enters the number of months to the left of line 3 or line 6 of the federal Schedule 11, *Tuition, Education, and Textbook Amounts*, and to the left of line 3 or line 4 of the provincial or territorial Schedule (S11) (line 3 or line 6 for Yukon and Nunavut), if applicable. The calculation on these lines is then completed to determine the total education amount.

A student who participates in university studies that do not lead to a degree is **not eligible** for tuition, education, or textbook amounts on Form TL11A in respect of a university outside Canada. However, if the student commutes regularly from Canada to a United States post-secondary educational institution or is a deemed resident of Canada, see the information for Forms TL11C and TL11D, as a degree may not then be required.

A student is not eligible for the education or textbook amount if the student receives an allowance, benefit, grant, or reimbursement of education costs from an arm's length party. For example, a student cannot claim these amounts if the student's employer, reimburses part of the education costs regardless of whether the reimbursement is included in the recipient's income. There is an exception for amounts received as scholarships, fellowships, bursaries, prizes for achievement, and certain government student loans and financial assistance (see Pamphlet P105, *Students and Income Tax*); these forms of assistance do not disqualify the student from being entitled to the education and textbook amounts.

### Tuition amount – Commuter to the United States (Form TL11C)

For students who live in Canada **throughout the year** near the United States border and **regularly commute** to an educational institution in the United States at which they are enrolled, the following conditions apply for claiming tuition fees:

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

Note that the course **does not** have to last at least three consecutive weeks, **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 and meet the general conditions are eligible for the tuition amount.

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.

The rules relating to education reimbursements are the same for Forms TL11C and TL11A (see Pamphlet P105).

## Education amount – Commuter to the United States (Form TL11C)

For students who live in Canada **throughout the year** near the United States border and **regularly commute** to an educational institution in the United States, the following conditions apply for claiming the education and textbook amounts:

- the educational institution has to be a **university, college, or other** educational institution in the United States providing courses at a **post-secondary level**; and
- the student has to be enrolled in a **qualifying educational program** or a **specified educational program**. The definition of these two programs is the same as explained for Form TL11A, **except that** the course or program does **not** have to last three consecutive weeks and does **not** have to lead to a degree.

The same rules under which certain allowances, benefits, grants, or reimbursements of education costs disqualify the education and textbook amount for Form TL11A also apply to Form TL11C (see Pamphlet P105).

The number of months enrolled part-time or full-time for which a student may claim an education amount are indicated by the educational institution on Form TL11C in column B or C, respectively. The student calculates the education amount on line 3 or line 6 of federal Schedule 11, *Tuition, Education, and Textbook Amounts* and on line 3 or line 4 of the provincial or territorial Schedule (S11) (line 3 or line 6 for Yukon or Nunavut), if applicable.

## Textbook amount (Forms TL11A and TL11C)

The federal textbook amount is the total of \$20 or \$65 for each month the student qualifies for the part-time or full-time education amount respectively, as explained in Pamphlet P105.

The educational institution **does not** enter or certify this amount on **any** form. Although this amount is used to help offset the cost of textbooks, it is **not** based on the actual cost of the textbooks. **Under no circumstances** can the cost of textbooks be considered as eligible tuition fees paid to an educational institution outside Canada.

Students calculate the textbook amount on line 4 or line 7 of federal Schedule 11, *Tuition, Education, and Textbook Amounts* based on the number of eligible months indicated in column B or C respectively, of Form TL11A or TL11C. Students who are factual residents of the Yukon or Nunavut may also calculate a territorial textbook amount on line 4 or line 7 of the Yukon or Nunavut territorial Schedule (S11).

## Tuition amount – Educational Institutions Outside Canada for a Deemed Resident of Canada (Form TL11D)

Form TL11D is used 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* where the student meets the following conditions:

- the student is **enrolled** at a **university, college** or **other** educational institution outside Canada that provides courses at a **post-secondary level**; and
- the **eligible tuition fees** paid to any one institution 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.

The education and textbook amounts **are not certified** under Form TL11D. If the educational institution is a university outside Canada, Form TL11A must be completed.

The following tuition fees are not eligible:

- fees paid or reimbursed by your or your parent's employer, where the amount is not included in your or your parent's income;
- fees paid by a federal, provincial, or territorial job training program, where the amount is not included in your income; or
- fees paid (or eligible to be paid) under a federal program to help athletes, where the payment or reimbursement has not been included in your income.

In most cases, where a student has been reimbursed the tuition fees for their program, he/she will not be eligible for the education tax credit, whether or not the reimbursement is included in income.

## Lifelong Learning Plan (LLP)

Under certain conditions, the LLP allows an individual to withdraw amounts from their RRSP in order to finance training or education for themselves or for a spouse or common-law partner at a designated educational institution, which includes a **university outside Canada** in a course lasting at **least** three consecutive weeks **and** leading to a degree.

It also includes a United States university, college, or other educational institution that provides post-secondary courses if the student lives in Canada throughout the year near the United States border and commutes to that institution to take the course. For more details, see the guide RC4112, *Lifelong Learning Plan (LLP)*.

## Registered Education Savings Plan (RESP)

Under certain conditions, an RESP allows educational assistance payments to be made to a beneficiary (student) to help finance the cost of post-secondary education. This may include a qualifying educational program at a university, college, or other educational institution outside Canada that has courses at the post-secondary school level, as long as the student is enrolled in a course that lasts at least three consecutive weeks. For more details, see the Information Sheet RC4092, *Registered Education Savings Plans (RESPs)*.

## Contacting us

### Residents of Canada

If you need more information about the topics discussed in this publication, you can call **1-800-959-8281** from Canada and the United States (local time).

For residents of Canada, telephone agents are available Monday to Friday (except for holidays) from **8:15 a.m. to 5:00 p.m.** However, from February 21 to April 30, 2012 these hours are extended to 9:00 p.m. weekdays, and from 9:00 a.m. to 5:00 p.m. on Saturdays (except Easter weekend).

### Non-residents and international students

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; or
- **613-952-3741** from outside Canada and the United States. 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, 2012 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*
- RC190** *Information for Educational Institutions Outside Canada*
- RC191** *Donations to Prescribed Universities Outside Canada*

### Internet

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

## Appendix

Table of Differences between Forms TL11A, TL11C, and TL11D

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

**\* Note**

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