



Tuition and Enrolment Certificate – University Outside Canada

Year:

- This certificate is used to certify eligibility for claiming tuition fees of a student attending a **university** outside Canada and to show the maximum amount a student can transfer to a designated individual. Students calculate their provincial or territorial education and textbook amounts (if applicable) based on the number of months indicated in Box B or C below.
- To qualify, a university course must last at least three consecutive weeks, and lead to a degree. Only **full-time attendance** qualifies for the **tuition amount**. These conditions however, do not apply to a deemed resident student. For more information on claiming **tuition fees**, see Guide P105, Students and Income Tax, and Information sheet RC192, Information for Students – Educational Institutions Outside Canada, at canada.ca/cra-forms. University administrators can refer to Information sheet RC190, Information for Educational Institutions Outside Canada, on our website for details on completing this TL11A certificate.

Part 1 – Educational institution's certification

<p>Name of educational institution</p> <hr/> <p>Address</p> <hr/> <p>Name of program or course</p> <hr/> <p>Student's name</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">A</th> <th rowspan="2">B</th> <th rowspan="2">C</th> </tr> <tr> <th colspan="4">Session periods</th> </tr> <tr> <th colspan="2">From</th> <th colspan="2">To</th> <th rowspan="2">Number of months for part-time</th> <th rowspan="2">Number of months for full-time</th> </tr> <tr> <th>Year</th> <th>Month</th> <th>Year</th> <th>Month</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td colspan="4" style="text-align: right;">Total</td> <td> </td> <td> </td> </tr> </tbody> </table>	A				B	C	Session periods				From		To		Number of months for part-time	Number of months for full-time	Year	Month	Year	Month																									Total					
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I certify that:

- the student was registered as a student at this educational institution in a university course as described above 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
- no part 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
- the total eligible tuition fees indicated above include the eligible tuition fees paid by scholarship income

Authorized officer's name and title (print)

Authorized officer's signature

Date

Part 2 – Information for Students

- Fill out **Schedule 11**, Tuition, Education, and Textbook Amounts, to calculate the **federal amount** you can claim on line 32300 of the Income Tax and Benefit Return; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- Also fill out 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 58560 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 current-year amounts to **one** designated individual, complete Part 3.
- Do **not** send this certificate with your income tax return. Keep the certificate in case we ask to see it. For more information about this form, see Information Sheet RC192, Information for Students – Educational Institutions Outside Canada, at canada.ca/cra-forms.

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

- You can transfer your unused current-year 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 their tax return.
- If you transfer unused current-year amounts to your spouse or common-law partner, they have to complete **federal Schedule 2**, Federal Amounts Transferred From Your Spouse or Common-Law Partner, and, if they resided in a province or territory other than Quebec, Ontario or Saskatchewan on December 31, **provincial or territorial Schedule (S2)**, Provincial (or Territorial) Amounts Transferred From Your Spouse or Common-Law Partner.

Note:

Effective 2019, if you are a resident of New Brunswick, you can claim current year tuition fees paid in your **provincial income tax return**.

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

I designate _____, my _____, to claim:
Individual's name
Relationship to you

(1) \$ _____ on line 32400 of their **Income Tax and Benefit Return**, or on line 36000 of their **federal Schedule 2**, as applicable
Federal tuition amount

(2) \$ _____ on line 58600 of their **provincial or territorial Form 428**, or on line 59090 of their **provincial or territorial Schedule (S2)**, as applicable
Provincial or territorial amount

Note 1: Line (1) above cannot be more than line 16 of your **federal Schedule 11**.

Note 2: Line (2) above cannot be more than line 19 (line 16 for the Yukon and line 23 Nunavut) of your **provincial or territorial Schedule (S11)**. If you resided in Quebec, Ontario or Saskatchewan on December 31, you are not required to fill out line (2) 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

Date