Canada Revenue Agency | Agence du revenu du Canada

Tuition and Enrolment Certificate – Commuter to the United States

Protected B when completed

Year: 20 ___

- This form is used to certify eligibility for claiming tuition fees of a student who resided during the whole year in Canada near the border between Canada and the United States and commuted to the United States to attend a university, college, or other educational institution providing courses at a post-secondary school level. This form is also to show the maximum tuition amounts the student can transfer to a designated individual. For more information, see Guide P105, Students and Income Tax, at **canada.ca/cra-forms**.
- Administrators of post-secondary educational institutions can get Information Sheet RC190, Information for Educational Institutions Outside Canada, for details on how to fill out and certify this form. **Do not enter the cost of textbooks on this form**. 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.
- Eligible tuition fees paid in respect of the calendar year to any one institution have to be more than $100.

Part 1 – Educational institution's certification

Name of educational institution in the United States
Address
Name of program or course
Student's name

A Session periods				B	C
From		To		Number of months for **part-time**	Number of months for **full-time**
Year	Month	Year	Month		
			Total ▶		

I certify that:

- the student was enrolled as a student at this educational institution 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 or diploma
- 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
- 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 – Student's statement

I certify that I resided during the whole year in Canada near the border between Canada and the United States, and I commuted to the above-named institution in the United States.

Student's signature | Date

Part 3 – Student's information

- Fill out **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 fill out provincial **Schedule (S11)**, if you resided in a province other than Quebec on December 31, to calculate the **provincial 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 current-year amounts to **one** designated individual, fill out Part 4 of this form.
- **Do not** send this certificate with your income tax return. Keep the certificate in case we ask to see it. For more details about using this form, see the Information Sheet RC192, Information for Students – Educational Institutions Outside Canada, at **canada.ca/cra-forms**.

Part 4 – 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 his/her tax return.
- If you transfer unused current-year 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 New Brunswick, Quebec, Ontario or Saskatchewan 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 _____ (Individual's name), my _____ (Relationship to you),

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

to claim: (2) $ _____ (Provincial or territorial amount) 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) 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 for Nunavut) of your **provincial** or **territorial Schedule (S11)**. If you resided in New Brunswick, Quebec, Ontario or Saskatchewan on December 31, you are not required to complete 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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Canada