



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

Year: 20 ____

- Issue this certificate to a student who was enrolled in an educational institution outside Canada that is a university, college or other designated educational institution that provides courses at the post-secondary level. For more information on how to complete and certify this form, see Information Sheet RC190, Information for Educational Institutions Outside Canada, available at canada.ca/cra-forms.
- This completed form is used for claiming tuition fees by a student who is deemed to be a resident of Canada under section 250 of the Income Tax Act.
- Eligible tuition fees paid in respect of the calendar year to any one institution have to be more than \$100.
- Effective January 1, 2017, and later years, fees for courses not at the post-secondary level that are paid to a university, college or other educational institution outside Canada that provides courses at the post-secondary level, qualify if the courses are taken to get or improve skills in an occupation by a student who is 16 years of age or older before the end of the year.

Certification

Name of university, college, or other educational institution

City/Country

I certify that:

- _____ was enrolled at this institution
Student's name

- this student was enrolled for the following period(s):

Year Month Day
Year Month Day
 From

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 to

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- 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
- 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 (where applicable)

Authorized officer's name and title (print)

Authorized officer's signature

Date

Note for student: Do not send this certificate with your income tax return. Keep the certificate in case we ask to see it. For more information, see Information Sheet RC192, Information for Students – Educational Institutions Outside Canada.

See the privacy notice on your return.