



EDUCATION AMOUNT CERTIFICATE

- This form is used to certify a student's eligibility for the education amount and to show the maximum tuition and education amounts that a student can transfer to a designated individual. The programs described below must be taken at a designated educational institution, such as a university or college, or at an institution certified by the Minister of Human Resources and Skills Development. For definitions of these programs and designated educational institutions, see Pamphlet P105, *Students and Income Tax*. To claim the tuition and education amounts for university courses taken outside Canada, your institution has to complete and give you form TL11A, *Tuition Fees and Education Amount Certificate – University Outside Canada*.
- To qualify for the full-time education amount, the student must have been enrolled in a qualifying educational program as a full-time student. Such a program must last at least three consecutive weeks and requires each student to spend at least 10 hours per week on instruction or work in the program (excluding study time). Also, courses taken at an educational institution in the United States offering courses at a post-secondary school level, to which the student commuted, qualify. Courses taken at a certified institution must have been to get or improve occupational skills. A disabled student enrolled in such a program part time can claim the full-time rather than the part-time education amount.
- To qualify for the part-time education amount, the student must have been enrolled in a specified educational program. Such a program must last at least three consecutive weeks and involve a minimum of 12 hours of instruction each month on courses in the program.
- Under proposed changes for 2004 and later years, the education amount can be claimed for education related to current employment, as long as the costs are not reimbursed by the employer.

Part 1 – Educational institution's certification

Name of educational institution	A Session periods				B Number of months for part-time credit	C Number of months for full-time credit
Address	From		To			
Name of program or course	Year	Month	Year	Month		
Student's name						
Total ▶						

I certify that the student was enrolled at this institution in a program as described above during the periods indicated.

Authorized officer's name and title (print)
Authorized officer's signature
Date

Part 2 – Student's statement

- Complete **Schedule 11, Federal Tuition and Education 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 complete provincial or territorial **Schedule (S11), Provincial (or Territorial) Tuition and Education Amounts**, if you resided in a province or territory other than the Yukon on December 31, to calculate the **provincial** or **territorial 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 tuition and education amounts to a designated individual, complete Part 4 on the back of this form.

Complete this area in all cases

Tick (✓) whichever of the following applies to you:

- a) I was enrolled as a part-time student in a qualifying educational program, and I qualify for the disability amount.
- b) I was enrolled as a part-time student in a qualifying educational program because of a mental or physical impairment, as certified by a medical doctor, optometrist, audiologist, occupational therapist, psychologist, or speech-language pathologist.
(if you tick this box, have your physician or other specialist complete Part 3 on the back of this form.)
- c) I was enrolled full time and/or part time.

If you were enrolled at an institution certified by the Minister of Human Resources and Skills Development, complete this area.

I was enrolled in the course(s) titled _____ to get or improve skills in the occupation of _____.

(continued on reverse)

Part 2 – Student's statement (continued)

Answer this question if you commuted to an educational institution in the United States:

Did you live in Canada during the periods indicated in Part 1, near the Canada-United States border, and commute to the educational institution shown in Part 1? Yes No

Student's certification

I certify that the information I gave in Part 2 is correct and complete.

Student's signature

Social insurance number

Date

Part 3 – Certification for students with a disability

I certify that the student named below had a mental or physical impairment, the effects of which were such that he or she could not reasonably have been expected to be enrolled as a full-time student in a qualifying educational program as defined on the front of this form.

Student's name	Period covered: From: _____ To: _____ (Year/Month) (Year/Month)
Your name (print)	Address
Tick (✓) whichever of the following applies to you: <input type="checkbox"/> Medical doctor <input type="checkbox"/> Optometrist <input type="checkbox"/> Audiologist <input type="checkbox"/> Occupational therapist <input type="checkbox"/> Psychologist <input type="checkbox"/> Speech-language pathologist	

Sign here

() _____
Telephone number

Date

Part 4 – Student's authorization to transfer tuition and education amounts

- You can transfer your unused current-year tuition and education 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. 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, 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 you transfer unused 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**. If he or she resided in a province or territory other than the Yukon on December 31, he or she **must** also complete **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 _____, my _____,
(Individual's name) (Relationship to you)

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

to claim: (2) \$ _____ 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.
Provincial or Territorial amount

Note 1: Line 1 cannot be more than line 19 of your **federal Schedule 11**.

Note 2: If you resided in a province or territory other than the Yukon on December 31, line 2 cannot be more than line 19 of your **provincial or territorial Schedule (S11)**. If you resided in the Yukon on December 31, an entry is not required on line 2.

Note 3: If you did not reside in the same province or territory as the designated individual on December 31, special rules may apply. Contact your tax services office.

Student's signature

Social insurance number

Date