



## TUITION AND EDUCATION AMOUNTS CERTIFICATE – COMMUTER TO THE UNITED STATES

- This form is used to certify eligibility for the tuition and education amounts 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 and education amounts the student can transfer to a designated individual. For more information, see pamphlet P105, *Students and Income Tax*, which you can get from our Web site at [www.cra.gc.ca/formspubs](http://www.cra.gc.ca/formspubs).

### Part 1 – Educational institution's certification

<p>Name of educational institution in the United States</p> <hr/> <p>Address</p> <hr/> <p>Name of program or course</p> <hr/> <p>Student's name</p> <hr/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">A Session periods</th> <th rowspan="3">B Number of months for <b>part-time</b> credit</th> <th rowspan="3">C Number of months for <b>full-time</b> credit</th> </tr> <tr> <th colspan="2">From</th> <th colspan="2">To</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;"><b>Total</b></td> <td>▶</td> <td> </td> </tr> </tbody> </table>	A Session periods				B Number of months for <b>part-time</b> credit	C Number of months for <b>full-time</b> credit	From		To		Year	Month	Year	Month																									<b>Total</b>				▶	
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<b>Total</b>				▶																																									

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; and
- 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.

\_\_\_\_\_

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

- 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 Schedule (S11), Provincial Tuition and Education Amounts**, if you resided in a province other than Quebec or the Yukon, 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 tuition and education amounts to a designated individual, complete Part 4 of this form.
- **Do not** send this certificate with your return. Keep the certificate in case we ask to see it.

### 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**, and, if he or she resided in a province or territory other than Quebec or the Yukon 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 \_\_\_\_\_, 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) above cannot be more than line 19 of your **federal Schedule 11**.

**Note 2:** Line (2) above cannot be more than line 19 of your **provincial Schedule (S11)**. If you resided in Quebec or the Yukon on December 31, you are not required to complete line (2) above, nor to complete provincial Schedule (S11).

**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
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