



## Information for Educational Institutions Outside Canada

Are you an administrator or staff member of a university, college, or other accredited post-secondary educational institution outside Canada who is responsible for certifying tax credit forms for students that confirm qualifying education and tuition costs? If so, this information will help you to understand, fill in and certify the applicable Canadian tuition, education, and textbook amounts certificate for students enrolled at your institution.

The educational institution, the student, and the course or learning program must all first meet the conditions explained on these pages before you can certify one of the student tax forms shown on the right.

The Pamphlet [P105, \*Students and Income Tax\*](#), and our Web pages at [www.cra.gc.ca/students](http://www.cra.gc.ca/students) provide tax information for students who are considered residents of Canada, including those who are temporarily outside Canada. This supplement is intended to provide instructions for foreign educational institutions – it is available in electronic format only and has **underlined active links** (in blue) to other relevant tax publications and Web pages.

### What's new for 2007?

This and two other information sheets can now be downloaded from our Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms):

- **RC191**, *Donations to Prescribed Universities Outside Canada*, explains the donations to foreign universities that are eligible for a non-refundable tax credit or corporate deduction; and
- **RC192**, *Information for Students – Educational Institutions Outside Canada*, explains a student's tax obligations and rights with respect to filing a Canadian income tax and benefit return when enrolled at an educational institution outside Canada.

Starting for 2007, students who take courses from a university outside Canada by the **Internet** may be able to claim a **tuition amount** for the related tuition fees, **if** the general criteria are met **and** the student is able to show that their attendance via the Internet constitutes "**full-time attendance**." This change is based on recent court decisions. See page 3 for more details.

Revised Forms [TL11A](#), [TL11C](#), and [TL11D](#) now have a space to enter the calendar year for which tuition fees and other related amounts are being reported.

### Canadian forms you certify for students

Students who file a Canadian income tax return will usually ask you to fill in and certify one of the following forms to support their eligibility for Canadian tax credits relating to qualifying education:

- TL11A:** *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*
- TL11C:** *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*
- TL11D:** *Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada*

The requirements for each form are explained on the following pages. Once it is certified, issue the form **only** to the student. **Do not send the certified form or any copy to the Canada Revenue Agency (CRA).** If we require it, we will ask the student.

Do **not** use your own country's tax forms and eligibility rules to certify Canadian tax credits. For example, the United States **Form 1098-T** cannot be used for this purpose.

Click on any form above to download it or go to our Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms). For printed copies, call 1-800-959-2221 toll-free from Canada or the United States. Outside Canada and the United States, callers can order tax forms at 613-952-3741. We accept collect calls.

**Note:** when a part-time student has a **mental** or **physical impairment** the effects of which are such that the student is unable to be enrolled full-time, you may also be asked to certify Form [T2202](#), *Education and Textbook Amounts Certificate*. This additional form may entitle the student to claim full-time rather than part-time education and textbook amounts.

If your institution wants its own customized version of these forms, either to facilitate the download by the student from their electronic account or for other reasons, they can be approved by the CRA if the customized form closely resembles our version. See information circular [IC 97-2](#), *Customized Forms*.

If you download our forms from our Web site and no changes are made in the form appearance, approval by the CRA is not required.

## Reporting period

The 2007 versions of Forms [TL11A](#), [TL11C](#), and [TL11D](#) now have a space to enter the year for which amounts are being reported. Enter the sole applicable **calendar year** and not the academic year. For example, do **not** enter "2007-2008."

Use these forms to report information for a calendar year period, from January 1 to December 31. You report eligible tuition fees paid and (except for the TL11D) the number of months that are eligible for the education amount **in respect of courses taken** by the student **during the calendar year** you indicate on the form, even if the fees for those courses have been paid before (or possibly after) that year. Do not enter unpaid tuition fees on these forms.

Do not report amounts for a 12-month period that is not the same as the calendar year, even if that is the reporting period used for tax returns in your country.

Most students must file their Canadian tax return for the year no later than April 30 of the following year. Consequently, for courses taken in a year, we ask that you issue a certified form by the last day of February of the following year to give students time to file and have any errors corrected.

## What are the "tuition, education, and textbook amounts"?

These are non-refundable tax credits that students may claim on their Canadian income tax return to reduce tax payable based on the qualifying amounts you certify and the amounts allowed by law.

You certify the [eligible tuition fees](#) paid in respect of qualifying courses taken in the calendar year and the **number of eligible months** the student was **enrolled** in courses that qualify for the full-time or part-time education amount, as defined on the following pages.

A student calculates the [education amount](#) and [textbook amount](#) on a Canadian income tax return based on the number of months that you certify qualify for the full-time or part-time **education amount** – these amounts are set by law and are intended to offset education costs (other than tuition).

Although the **textbook amount** is to help offset the cost of textbooks, it is **not** based on the actual cost of textbooks. **Under no circumstances** should the cost of textbooks be added or shown as eligible tuition fees paid to an educational institution outside Canada. In short, you do not certify any textbook amounts.

The eligibility criteria for the tuition amount are not the same as for the education amount. The eligibility criteria that qualify the educational institution, the student, and the course or learning program are also all unique.

Since the eligibility conditions vary according to the situation of the student, their attendance or enrolment, the duration of the course(s), and the type of educational institution, you may find the **Table of Differences Between Forms TL11A, TL11C and TL11D** in the Appendix of this document helpful.

The Appendix table highlights some of the differences based on the situation and the form you are certifying. However, the eligibility conditions for each form are explained in greater detail as follows:

## Form TL11A Tuition, Education, and Textbook Amounts Certificate – University Outside Canada

Use Form TL11A to certify eligible tuition fees and the number of months that qualify for the education amount for a student taking a course at a **university outside Canada** that lasts at least **13 consecutive weeks** and **leads to a degree** of at least the **bachelor level**.

For Canadian students commuting across the border to a post-secondary school in the United States and students who are [deemed residents](#) of Canada, refer to the instructions for Forms TL11C and TL11D, respectively, as there are different requirements for those situations.

The CRA will recognize an educational institution as a "university outside Canada" if it meets **all** of the following conditions:

- it has the authority to confer, in its own right, academic degrees of **at least** the baccalaureate level (bachelor's degree or equivalent) according to the education standards of the country in which it is located;
- it has an academic entrance requirement of at least secondary school matriculation standing; and
- it is organized for teaching, study, and research in the higher branches of learning.

An educational institution outside Canada that confers only **associate** degrees, diplomas, certificates or other degrees at a level **less** than the Bachelor or equivalent, does **not** qualify. An institution that is **affiliated** with a university but which does not have the authority to confer degrees, does **not** qualify. The institution itself must be empowered to confer degrees at the baccalaureate level or higher in order to be recognized as a university outside Canada.

The foreign educational institutions listed in [Schedule VIII](#) of the *Income Tax Regulations* are prescribed for donations purposes and are also recognized as a "university outside Canada" for purposes of the tuition, education and textbook amounts. Donations to these institutions may qualify for a non-refundable donations tax credit (or corporation deduction). See our information sheet **RC191, Donations to Prescribed Universities Outside Canada**.

The CRA will also consider an accredited degree-granting institution currently listed in *Accredited Institutions of Postsecondary Education* (published by the [American Council on Education](#)) as a "university outside Canada," **provided that** the institution can grant degrees of **at least** the bachelor level.

CRA will also recognize an educational institution that is a member of the [Association of Commonwealth Universities](#). See the links to the relevant Web sites under **References and Publications** at the end of this information sheet.

Educational institutions already included in the groups of qualified institutions shown on the previous page do not need to apply for confirmation of eligibility. However, we recommend that those institutions that have not received confirmation or official recognition apply in writing to the CRA to become officially recognized as a "university outside Canada." For this purpose, only an official or authorized representative of the institution can mail a written request to:

Manager, Validation Policies and Procedures Section  
Assessment Reviews and Adjustments Division  
Individual Returns and Payments Processing Directorate  
Canada Revenue Agency  
5th Floor, Tower C  
25 McArthur Avenue  
Ottawa ON K1A 0L5  
Canada

The CRA may accept an educational institution if it has been fully accredited as a degree-granting institution by the highest-ranking accrediting body that is nationally accepted in the country of residence. Consequently, the following documents will need to be submitted:

- a photocopy of documents issued by the appropriate educational authority in the country of residence that confirm that the institution has been accredited as a university or institution of higher learning that is empowered to confer degrees, in its own right, at the baccalaureate (Bachelor or equivalent) level or higher; and
- a printed copy of the institution's latest calendar, syllabus and/or catalogue that contains course curriculums. Note that simply providing a Web site address (URL) is insufficient.

Once the CRA has made an evaluation, it will send a decision in writing to the institution stating whether or not it has been accepted and recognized as a "university outside Canada."

Even though you may determine that your educational institution meets our definition of a "university outside Canada," establishing your institution's status with the CRA will help ensure that students will not encounter difficulties or delays when they file their Canadian income tax returns. Otherwise, the students may face significant tax consequences, including having their claim for tax credits disallowed.

To find out if an educational institution is recognized by the CRA, call one of the telephone numbers shown under the heading "**Contacting us**" on page 6.

### **Tuition amount – [Form TL11A](#)**

For tuition fees to qualify and be recorded and certified on Form TL11A, **all** of the following conditions must be met:

- the student has to be in [full-time attendance](#) at a **university outside Canada**;
- **each course** for which tuition fees are entered on the form must be of at least **13 consecutive weeks' duration**;
- **each course** must also **lead to a degree** for the student of at least the bachelor level or higher; and
- the tuition fees must consist of [eligible fees](#) and must have been **paid** in respect of the year you show on the form.

Starting for **2007**, distance learning courses conducted via the Internet may qualify for the **tuition amount** if the courses require the student to be in virtual attendance, on a full-time basis, for classes and other interactive course-related activities.

To be considered as being in full-time attendance, the student must be enrolled on a **full-time basis** and either **physically present** on the campus of the foreign university or **virtually present** at the university by way of scheduled, interactive, course-related activities conducted via the Internet.

Consequently, fees paid for distance-learning courses carried on by correspondence, which includes courses where assignments or work are submitted electronically, do not qualify for the tuition amount. However, these courses may qualify for the **education amount**, as the eligibility criteria are different (see page 4).

A student is **not** considered to be in full-time attendance when carrying a minor course load or when the student devotes the greater amount of time to other non-curriculum activities, such as earning income from employment.

A student who is participating in university studies that do not lead to a degree for the student is **not** eligible for the tuition, education, or textbook amounts on Form TL11A. However, if the student commutes regularly from Canada to a U.S. post-secondary educational institution or is a deemed resident of Canada, see the information for Forms **TL11C** and **TL11D** on the following pages as a degree is then not required.

### **Part 1 – Educational institution's certification**

Enter the eligible tuition fees in Part 1 (second bullet). For a list of [eligible tuition fees](#) and non-eligible fees and expenses, see the current version of Interpretation Bulletin [IT-516](#), *Tuition Tax Credit*, and our Pamphlet [P105](#), *Students and Income Tax*. They are both available on our Web site at [www.cra.gc.ca/forms](#). Please note that not all elements of IT-516R2 may reflect the current position of the CRA.

Eligible tuition fees generally include the portion of eligible fees paid by scholarships, fellowships, bursaries, and prizes. This differs from the tax treatment required under the Internal Revenue Service (IRS) code in the United States.

Before you enter the tuition fees in Part 1, make sure that the fees conform to the description of eligible fees in the certification area and in the current version of [IT-516](#).

You report the eligible tuition fees paid in respect of courses taken in the particular calendar year you indicate in the top right corner of the form. This includes fees paid prior to the year the student took the course and to fees paid after the year in respect of that course.

The time periods for course duration are entered in the columns in box **A**, "Session periods," in **Part 1 – Educational institution's certification**.

For example, if a student pays tuition fees in August 2007 for the whole academic year covering September 2007 through April 2008, enter only the part of the tuition fees relating to the session period(s) from September to December 2007 on the

form for 2007. Enter the balance of tuition fees for the 2008 sessions on a separate form for 2008.

If all or a part of eligible tuition fees paid in 2008 are for courses and session periods in 2007, include that part of the tuition fees on a TL11A for the year 2007 once the fees are paid. If you need to change or correct the original form for 2007 that was previously issued, print or stamp "**Amended**" at the top of the form and on all copies.

Where a student withdraws from a course or program and tuition fees are refunded, the educational institution should ensure that an amended form is issued, if a form or receipt was already issued for the year, before the student withdrew from the program.

You may enter the eligible tuition fees for the amount paid either in your country's currency or in Canadian dollars (CAD) based on the exchange rates in effect at the time the fees were paid. In either case, you must identify the currency for the amount reported using the appropriate three-letter international currency code. For example, eligible tuition fees of four thousand American dollars would be entered either as \$ 3,996.40 (CAD) or \$ 4,000 (USD), if the exchange rate for converting American dollars to Canadian dollars when they were paid was 0.9991.

The [Bank of Canada](http://www.bankofcanada.ca) Web site ([www.bankofcanada.ca](http://www.bankofcanada.ca)) has official rates of foreign exchange conversion to Canadian dollars and a calculator for converting many currencies. If amounts were paid throughout the year, you can use the [annual average exchange rate](#).

### Education amount – [Form TL11A](#)

For any particular month to qualify for the full-time or part-time education amount and be recorded on Form TL11A, **all** of the following conditions must be met:

- the student has to be **enrolled** in a course or learning program at a **university outside Canada**;
- the course (or at least one of the courses of the student's learning program in the particular month) must last at least **13 consecutive weeks** and **lead to a bachelor degree or higher** for the student; and
- the student must be enrolled in a **qualifying educational program** as a **full-time student** (for the full-time credit) or a **specified educational program** (for the part-time credit), both of which programs are defined below.

A "**qualifying educational program**" is a program of not less than three consecutive weeks' duration and the program must require that each student spend not less than 10 hours per week on course instruction or work throughout the program's duration (not including study time). **However**, for a university outside Canada, the *Income Tax Act* definition of a "designated educational institution" requires that the student must be enrolled in **at least one course** that lasts at least **13 consecutive weeks** and **leads to a degree**. **Both** definitions have to be met for a particular month.

A "**specified educational program**" is one that lasts at least three consecutive weeks and requires that each student spend

at least 12 hours on instruction and work each month.

**However**, even for a part-time student enrolled in a university outside Canada, such a learning program must **also** include **at least one course** that lasts at least **13 consecutive weeks** and **leads to a degree**.

**Note:** for a student enrolled in a university outside Canada, the three consecutive weeks' duration requirement is usually met when the student concurrently takes at least one course in the particular program that lasts at least 13 consecutive weeks. The requirement for a 13-week course leading to a degree does not apply to certain Canadian students commuting to a United States university, college or other post-secondary institution (see the instructions for Form TL11C on page 5).

Instruction or work also includes lectures, practical training, and laboratory work, and it includes research time spent on a thesis.

A student who does not qualify for the tuition amount may still qualify for the education amount, as the education amount does **not** require full-time **attendance** at the university (the education amount is based on **enrolment**). For example, a part-time student enrolled in a specified educational program may qualify for the part-time education amount.

The months in which the program starts or ends may be eligible and may be counted as complete months. However, that partial month must include at least **one day** that is an integral part of a **qualifying educational program or specified educational program**, and that program must include at least **one course** that lasts at least 13 consecutive weeks and leads to a degree.

Where a student receives scholarships, fellowships, bursaries, and prizes for achievement, these forms of assistance do not disqualify the student from being able to claim the education amount. An educational institution is **not** required to determine if a reimbursement of education costs is received by the student when preparing any of these student forms.

Where a student withdraws or drops from a course before it is completed, the CRA will generally rely on the educational institution's determination as to whether the student was enrolled in the course at any particular time.

For more information about the education amount, see the current version of [IT-515](#), *Education Tax Credit*, and our [P105](#) pamphlet. Please note that some of the information in IT-515R2 may not reflect the current position of the CRA.

### TL11A, column C – Number of months for full-time credit

Use column **C** to record the number of months that the student is **enrolled** in a **qualifying educational program** as a **full-time student**.

Distance learning programs such as correspondence and Internet courses may be eligible for the full-time credit if the course load is such that the student can be considered **enrolled full-time** and the program is a "qualifying educational program" as defined on this page.



However, where a student takes an **asynchronous learning program** (e.g. completed at the student's own pace), the number of months that the student is eligible for the education amount should not exceed the number of months that a student following a synchronous program in a conventional classroom would take to complete the particular course(s).

Each eligible month can be counted only once (maximum 12 months) and a student is either not enrolled **or** enrolled part-time or full-time for any given month.

A "month" refers to the months of the calendar year (January, February, etc.) and not to a 30-day period. In column **C**, enter the number of eligible months (not the month names) of enrolment on the line corresponding to that course's session periods in Box A.

A student in a co-operative educational program where no courses (or only incidental courses) are taken is not regarded as being in full-time enrolment at the designated educational institution during the period in which the student completes a work term in a business or industry related to their field of study (for example, with a co-op employer). The student is regarded as being enrolled as a full-time student only during the months in which university is attended.

Note that the law has changed regarding students who receive a salary or wages while taking a job-related course and paragraph 17 of IT-515R2 no longer applies. Therefore, a student may be eligible for the education amount when the course otherwise qualifies and the work is not part of a co-operative educational program.

The requirement to be in **full-time enrolment** (so as to be considered a **full-time student**) at the educational institution is a **separate test** from the requirement that a particular program be of a minimum duration and require a minimum amount of hours on courses or work (so as to be a **qualifying educational program**).

#### **TL11A, column B – Number of months for part-time credit**

For part-time students, use column **B** to record the number of months that the student is **enrolled** in a **specified educational program** (as defined on page 4).

Column B cannot include any months that have been included in Column C for the full-time education amount.

Since the student does not have to be enrolled full-time for the part-time credit, distance learning programs or correspondence and Internet courses may qualify if the learning program is a specified educational program. Our comments about asynchronous learning programs on this page also apply to the part-time credit.

### **Form TL11C**

#### ***Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States***

Use Form **TL11C** to certify eligible tuition fees and the number of months that qualify for the education amount of a student living in Canada **throughout the year** near the United States border who **regularly commutes** to (and is **enrolled** in) an educational institution that is a university, college, or other

educational institution in the United States that provides courses at a **post-secondary level**.

Educational institutions near the Canada-U.S. border that meet the definition of a "university outside Canada" as described for Form TL11A are also recognized for purposes of the TL11C.

To find out if an educational institution is recognized by the CRA, call one of the telephone numbers shown under the heading "**Contacting us**" on page 6.

The term "commutes" means that the distance between the student's residence and the educational institution must be close enough to allow daily or regular travel back and forth, especially by car, bus or train. This would preclude distances that are beyond daily travel. For example, airline travel three times a semester (or quarter) is not considered a commute – in this case, consider if Form TL11A may apply.

Distance-learning courses such as correspondence or Internet courses do not apply to the TL11C form because the student is not actually commuting. In such a case, if the educational institution is a university outside Canada and the course lasts at least 13 consecutive weeks and leads to a degree, you may also consider if Form TL11A applies.

#### **Tuition amount – Form TL11C**

For tuition fees to qualify for the tuition amount and be recorded and certified on Form TL11C for a Canadian student commuting to the United States, the following conditions apply:

- the educational institution has to be a **university, college, or other United States educational institution** that offers courses at a **post-secondary level**; and
- the **eligible tuition fees** paid to any one institution at which the student is enrolled must be **more than \$100**.

Note that the course does **not** have to last at least 13 consecutive weeks and does **not** have to lead to a degree, and the student does **not** have to be in full-time attendance.

Therefore, part-time students who commute to attend post-secondary classes in the U.S. may also be eligible for the tuition amount based on eligible tuition fees paid.

When filling in the eligible tuition fees in Part 1 of Form TL11C, refer to the instructions under the heading "**Part 1 – Educational institution's certification**" on page 3.

#### **Education amount – Form TL11C**

For any particular month to qualify for the part-time or full-time education amount and be recorded on Form TL11C for a Canadian student commuting to the United States, the following conditions apply:

- the educational institution has to be a **university, college or other United States educational institution** that offers courses at a **post-secondary level**; and
- the student has to be enrolled in a **qualifying educational program** or a **specified educational program** to qualify for the full-time or part-time education amount, respectively. The definition of these two programs is the same as explained for Form TL11A (see page 4), **except that a**

program course does **not** have to last at least 13 consecutive weeks and does **not** have to lead to a degree.

Although the education amount is based on enrolment, a commuter student must actually be in attendance at the U.S. post-secondary educational institution.

The number of months enrolled part-time or full-time for which a student may claim an education amount is entered on Form TL11C in column **B** or column **C**, respectively.

## **Form TL11D**

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

Use Form **TL11D** to certify **only** the [eligible tuition fees](#) of a student who is a [deemed resident of Canada](#) under section 250 of the Canadian *Income Tax Act* when the student is enrolled at a **university, college** or **other** educational institution outside Canada providing courses at a **post-secondary level**.

You do **not** make the determination of whether a student is a deemed resident of Canada. It is up to the student and the CRA to make such a determination. If students indicate they are a deemed resident or present the TL11D form, you may presume they are a "deemed resident of Canada."

Common examples of deemed residents are those who stay in Canada for 183 days or more in a year but have not set up residential ties in Canada, members of the Canadian Forces, Canadian Forces school staff, Canadian federal and provincial government officials and diplomats, Canadian International Development Agency employees, and children or dependents of the above. See paragraph 19 of the current version of [IT-221](#), *Determination of an Individual's Residence Status*.

The education amount is not recorded on the TL11D form. If the educational institution is a university outside Canada, and the course lasts at least 13 consecutive weeks and leads to a degree, you may consider whether Form TL11A applies.

For tuition fees to qualify for the tuition tax credit and be recorded and certified on Form TL11D, the following conditions apply:

- the educational institution has to be a **university, college** or other recognized educational institution that offers courses at a **post-secondary level**; and
- the [eligible tuition fees](#) paid to any one institution must be **more than \$100**.

However, the course does **not** have to last at least 13 consecutive weeks and does **not** have to lead to a degree, and the student does **not** have to be in full-time attendance; part-time students are also eligible.

The eligible tuition fees and the list of non-eligible fees and expenses are the same for the TL11D as they are for the TL11A and TL11C. See the current version of Interpretation Bulletin [IT-516](#) and our [P105](#) pamphlet.

All of the educational institutions recognized as a "university outside Canada" as described for Form TL11A are also recognized for purposes of the TL11D form.

To find out if an educational institution is recognized by the CRA, call one of the telephone numbers shown under the heading "**Contacting us**" below.

## **Distribution of forms**

Since the student may be able to transfer all or a part of their tuition, education, and textbook amounts to a spouse, common-law partner, parent or grandparent who may also need a copy of the form, issuing the student at least two copies of any of the above forms is recommended for tax filing purposes.

We encourage you to keep adequate records to be able to confirm any of the tuition and education amounts you certified for a minimum period of four years after the calendar year of the course.

If a student needs a duplicate copy of any form that was previously issued, ensure that you print or stamp "**Duplicate**" at the top of the form and on all copies.

## **Contacting us**

If you need more information about the topics discussed in this publication, you can call:

- **1-800-959-8281** toll-free from anywhere in Canada;
- **1-800-267-5177** toll-free from anywhere in the United States; or
- **613-952-3741** from outside Canada and the United States. We accept collect calls.

Agents are available Monday to Friday (except for holidays) from 8:15 A.M. to 5:00 P.M. (Eastern Standard Time).

## References and Publications

### Forms

- [TL11A](#) Tuition, Education, and Textbook Amounts Certificate – University Outside Canada
- [TL11C](#) Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States
- [TL11D](#) Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada
- [T2202](#) Education, and Textbook Amounts Certificate

### Pamphlets

- [P105](#) Students and Income Tax
- [P151](#) Canadian Residents Going Down South
- [T4131](#) Canadian Residents Abroad

### Other publications

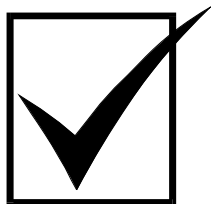
- [IT-515R2](#) Education Tax Credit
- [IT-516R2](#) Tuition Tax Credit
- [IT-75R4](#) Scholarships, Fellowships, Bursaries, Prizes, Research Grants and Financial Assistance
- RC191** Donations to Prescribed Universities Outside Canada
- RC192** Information for Students – Educational Institutions Outside Canada

### Internet

- Canada Revenue Agency (CRA) ..... [www.cra.gc.ca](http://www.cra.gc.ca)
- CRA forms ..... [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms)
- CRA student information ..... [www.cra.gc.ca/students](http://www.cra.gc.ca/students)
- CRA international pages ..... [www.cra.gc.ca/international](http://www.cra.gc.ca/international)
- American Council on Education ..... [www.acenet.edu](http://www.acenet.edu)
- Association of Commonwealth Universities ..... [www.acu.ac.uk](http://www.acu.ac.uk)

## Your opinion counts!

We review our publications every year. If you have any comments or suggestions that would help us improve them, we would like to hear from you.



Please send your comments to:

**Taxpayer Services Directorate  
Canada Revenue Agency  
750 Heron Road  
Ottawa Ontario K1A 0L5**

# Appendix

## Table of Differences between Forms TL11A, TL11C, and TL11D

<b>TL11A Tuition, Education, and Textbook Amounts Certificate – University Outside Canada</b>							
<b>Conditions:</b>	<b>Must be a “university outside Canada”</b>	<b>Can be another type of post-secondary institution</b>	<b>Course must last at least 13 weeks and lead to a degree</b>	<b>Student must be in full-time <u>attendance</u></b>	<b>Student must be <u>enrolled</u> full-time</b>	<b>Must be a “qualifying educational program”</b>	<b>Must be a “specified educational program”</b>
<b>Tuition fees</b>	YES	NO	YES	YES	YES	N/A	N/A
<b>Education amount: Full-time</b>	YES	NO	YES	NO	YES	YES	NO
<b>Education amount: Part-time</b>	YES	NO	YES	NO	NO	NO	YES
<b>TL11C Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States</b>							
<b>Conditions:</b>	<b>Must be a “university outside Canada”</b>	<b>Can be another type of post-secondary institution</b>	<b>Course must last at least 13 weeks and lead to a degree</b>	<b>Student must be in full-time <u>attendance</u></b>	<b>Student must be <u>enrolled</u> full-time</b>	<b>Must be a “qualifying educational program”</b>	<b>Must be a “specified educational program”</b>
<b>Tuition fees *</b>	NO	YES	NO	NO	NO	N/A	N/A
<b>Education amount: Full-time</b>	NO	YES	NO	NO	YES	YES	NO
<b>Education amount: Part-time</b>	NO	YES	NO	NO	NO	NO	YES
<b>TL11D Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada</b>							
<b>Conditions:</b>	<b>Must be a “university outside Canada”</b>	<b>Can be another type of post-secondary institution</b>	<b>Course must last at least 13 weeks and lead to a degree</b>	<b>Student must be in full-time <u>attendance</u></b>	<b>Student must be <u>enrolled</u> full-time</b>	<b>Must be a “qualifying educational program”</b>	<b>Must be a “specified educational program”</b>
<b>Tuition fees *</b>	NO	YES	NO	NO	NO	N/A	N/A

\* NOTE: Tuition fees for the TL11C and TL11D must be more than \$100 (CAD) for each educational institution.