



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Students and income tax

# 2021

## Find out if this guide is for you

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If you were a student in 2021, this guide will give you helpful information about filing your 2021 Income Tax and Benefit Return.

If you are in Canada as an international student, go to [canada.ca/taxes-international-students](https://canada.ca/taxes-international-students) or refer to our contact information at the end of this guide.

If you were a student who was enrolled at a foreign university, college, or other post-secondary educational institution outside Canada, see Information Sheet RC192, Information for Students – Educational Institutions Outside Canada.

If you are a student with a disability, go to [canada.ca/disability-credits-deductions](https://canada.ca/disability-credits-deductions) or see Guide RC4064, Disability-Related Information. That guide has information about services and programs that may benefit you, and deductions and credits that may apply to you.

The terms **spouse** and **common-law partner**, used throughout this guide, are defined in the Federal Income Tax and Benefit Guide.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. For more information, go to [canada.ca/cra-multiple-formats](https://canada.ca/cra-multiple-formats) or call **1-800-959-8281**. If you are outside Canada and the United States, call us at **613-940-8495**. We only accept collect calls made through telephone operators. After your call is accepted by an automated response, you may hear a beep and notice a normal connection delay.

La version française de ce guide est intitulée Les étudiants et l'impôt.

Unless otherwise stated, all legislative references are to the Income Tax Act and the Income Tax Regulations.

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## Definitions

Your educational institution uses the following definitions when preparing your tax certificate. If you have any questions regarding the information provided on the tax certificate you received, contact your educational institution directly. If you would like more technical information about the credits and deductions referred to in this guide, see “References” on page 16 for a list of related publications.

### Designated educational institution

Designated educational institutions include:

- Canadian universities, colleges, and certain other educational institutions
- Canadian educational institutions certified by Employment and Social Development Canada (ESDC) providing courses that develop or improve skills in an occupation, other than courses designed for university credit
- universities outside Canada where the qualifying student is enrolled in a course that lasts **at least three consecutive weeks** and leads to a degree at the bachelor level or higher
- universities, colleges, or other educational institutions in the United States that give courses at the post-secondary school level if the qualifying student is living in Canada (near the border) throughout the year and commutes to that institution

### Full-time student

Students are ordinarily accepted as being in full-time enrolment if the university regards them as such. A student is considered a full-time student when they regularly attends a college, university, or other educational institution that offers courses at a post-secondary school level.

#### Note

Full-time attendance begins at the start of each academic period. This period is usually from September to April.

A student is also considered a full-time student if they were enrolled in a qualifying educational program and one of the following situations apply:

- The student attended only part-time and is eligible for the disability tax credit for the year.
- The student attended only part-time because they had a mental or physical impairment certified in a letter by a medical doctor, nurse practitioner, optometrist, audiologist, occupational therapist, psychologist, physiotherapist, or speech-language pathologist, but the student is not eligible for the disability tax credit. The educational institution is certifying that the student, although enrolled on a part-time basis, is taking courses from a qualifying educational program.

#### Notes

The student is not considered to be in full-time attendance at a university outside of Canada if they are taking courses by correspondence (which includes

courses where assignments are submitted electronically).

If the student is taking courses online, they will be considered to be in full-time attendance only if the program requires the student to be in **virtual** attendance, on a full-time basis, for classes and other course-related activities.

### Part-time student

Guidelines to determine if a student is considered a part-time student include:

- the student is enrolled in a specified educational program
- evening classes are taken
- courses are taken only by correspondence
- the student attends classes during the day, however, the student is carrying a minor course load while at the same time devoting the majority of their time to other activities such as employment

### Post-secondary school level

Generally, in Canada, for a course to be considered to be at the post-secondary school level:

- the course should provide credit towards a degree, diploma or certificate
- the course would normally require the completion of secondary school as a prerequisite for taking the course

It is generally assumed that a course is at the post-secondary school level if the education ministry for the province in which the course is given considers it to be at that level.

### Qualifying educational program

A qualifying educational program is a program that lasts at least three consecutive weeks and requires a minimum of 10 hours of instruction or work in the program each week (not including study time), at an educational institution that is:

- a Canadian university, college, and certain other educational institution
- a university outside Canada where the qualifying student is enrolled in a course that lasts at least three consecutive weeks and leads to a degree at the bachelor level or higher
- a university, college, or other educational institution in the United States that give courses at the post-secondary school level, if the qualifying student is living in Canada (near the border) throughout the year and commutes to that institution

#### Notes

The 10 hours spent on instruction or work includes lectures, practical training, and laboratory work. It also includes research time spent on a graduate or post-graduate thesis.

An individual undertaking a postdoctoral fellowship is not considered to be enrolled in a qualifying educational program.

### Qualifying student

A qualifying student is an individual who meets all of the following requirements:

- in the month, is enrolled in either:
  - a qualifying educational program as a full-time student at a designated educational institution
  - a specified educational program at a designated educational institution that requires the student to spend 12 hours or more in the month on program courses
- if requested by the Minister, provides a certificate containing prescribed information from their educational institution as proof of enrolment. See section “

Tuition amount” on page 12 for the list of authorized certificates

- is at least 16 years old by the end of the year if they are enrolled in one of the following programs to obtain or improve their skills in an occupation:
  - a program (other than a program at a post-secondary school level) at a designated educational institution that is a Canadian university, college, other educational institution
  - a program at an educational institution certified by the Minister of Employment and Social Development Canada to provide courses (other than courses designed for university credit) to obtain or improve a person’s skills in an occupation
- is enrolled in a program at the post-secondary level if living near the border of the United States and commuting to a designated educational institution in the United States

### Specified educational program

This is a program that lasts **at least three consecutive weeks** and would be a qualifying educational program if the hours-per-week time commitment were met, as described in the definition of a qualifying educational program.

#### Note

A program is **not** considered a qualifying or specified educational program if the student receives, from a person with whom they deal at arm’s length, a grant, reimbursement, benefit, or allowance for that program.

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

For more information, go to [canada.ca/revenue-agency](https://canada.ca/revenue-agency), or see Income Tax Folio S1-F2-C1, Qualifying Student and the Education and Textbook Tax Credits.

## Chapter 1 – Before you start

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### Do you have to file a return?

As a student, you must file a return if any of the following situations apply:

- you have to pay tax for the year
- you have not repaid all amounts withdrawn from your registered retirement savings plan (RRSP) under the lifelong learning plan. For more information, see Guide RC4112, Lifelong Learning Plan (LLP)
- you have to contribute to the Canada Pension Plan (CPP). This can apply if, for 2021, the total of your pensionable employment income and net self-employment income is more than \$3,500. For more information, see the Federal Income Tax and Benefit Guide
- you received Canada workers benefit (CWB) advance payments in 2021, or you want to apply for CWB advance payments for 2022

Even if none of these requirements apply, you may want to file a return if:

- you want to claim a refund
- you want the CRA to determine if you are eligible for the good and services tax/harmonized sales tax (GST/HST) credit, including any related provincial or territorial payments. For example, you may be eligible if you turn 19 before April 2023
- you or your spouse or common-law partner want to start or continue receiving the Canada child benefit, including related provincial or territorial payments
- you want to transfer the unused part of your current years federal tuition amount, or you want to carry forward and claim in a future year the part of your unused current year's tuition amount (that you did not transfer) and your unused tuition, education and textbook amounts carry forward balance from prior years, that you cannot use for the year. For more information, see "Transfer the current year's amount" on page 14
- you want to report income for which you could contribute to an RRSP, in order to keep your RRSP deduction limit for future years up to date
- you want to report income to increase your Canada training credit (CTC) limit for future years

For a complete list detailing when you have to file a return, see the Federal Income Tax and Benefit Guide.

## Which income tax package should you use?

Generally, you have to use the income tax package for the province or territory where you resided on December 31. If you were living in a province or territory other than the one you usually reside in, use the income tax package for your usual province or territory of residence. For example, if you usually reside in Ontario, but you were going to school in Alberta, you would use the income tax package for Ontario.

**If you resided in Quebec on December 31**, use the income tax package for residents of Quebec to calculate your federal tax only. You will also need to file a provincial income tax return for Quebec.

## How to get the tax guide and forms you need?

If you are filing electronically, use your tax preparation software or web application to select the province or territory where you resided on December 31.

You can get a guide, an income tax package for your province or territory, and most of our publications at [canada.ca/cra-forms](https://canada.ca/cra-forms).

## Social insurance number (SIN)

Before you file your return, you need a SIN. The CRA uses your SIN to identify you for income tax purposes and to update your record of earnings for your

contributions to the Canada Pension Plan (CPP) or the Quebec Pension Plan (QPP).

You have to give your SIN to anyone who prepares information slips (such as a T4 slip or T2202, Tuition and Enrollment Certificate) for you. Check your slips. If your SIN is missing or is incorrect, advise the slip preparer.

An individual who does not have a SIN has 15 days from the date of an information request to apply for a SIN at any Service Canada centre. Application forms and instructions are available at Employment and Social Development Canada. After receiving a SIN, an individual has 15 days to provide it to the person who is preparing an information return.

### Note

If you do not have a SIN, contact Service Canada to see if you are eligible for one.

For more information about the SIN, visit Service Canada at [canada.ca/service-canada-home](https://canada.ca/service-canada-home).

## Representatives

You can authorize a representative such as a family member, your spouse or common-law partner, a tax preparer, or an accountant to deal with the CRA on your behalf. When you give the CRA consent to deal with a representative, either through My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account) or in writing, you are letting that person represent you for income tax matters, at the level of authorization you specify for the tax year, or years.

### Note

Your consent will stay in effect until you cancel it, your consent reaches the expiry date you choose, or when the CRA is notified of your death. Your representative may request by telephone or in writing that the consent you have given them be cancelled.

For more information, go to [canada.ca/taxes-authorize-representative](https://canada.ca/taxes-authorize-representative), or call 1-800-959-8281.

## What should you do if you move?

If you move, let the CRA know your new address as soon as possible. You can update your address online, by phone or by mail. For more information about updating your address, go to [canada.ca/cra-update-address](https://canada.ca/cra-update-address).

## Chapter 2 – Filing your return

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You can file your return through a service provider using **EFILE**, you can file it yourself online by **NETFILE**, using the **Auto-fill my return service**, or you can file a **paper** return.

## Tax preparation services

You can file your return using an approved tax preparation service provider or discounter.

The tax preparer will fill out your return and send it to the CRA electronically.

## Online

You can file your return online if you prepare your return with tax preparation software or a web application. Most individuals are eligible to file online. For more information, or to file your return, go to [canada.ca/netfile](https://canada.ca/netfile).

### Note

The CRA does not require you to print a paper copy of your return for your own records. However, annual tax software revisions, as well as updating or replacing the computer that stores your tax data, may affect your ability to print a copy of your return in the future.

## Auto-fill my return

Auto-fill my return is a secure CRA service that allows individuals and authorized representatives using certified software, to automatically fill in certain parts of your Income Tax and Benefit Return with information that the CRA has available at the time of filing the return.

To use Auto-fill my return, you must be registered with My Account and be using a certified software product that offers this option. For more information go to [canada.ca/auto-fill-my-return](https://canada.ca/auto-fill-my-return).

## What date is your return due?

Generally, your return for the tax year has to be filed **on or before April 30 of the following year**.

### Notes

When a due date falls on a Saturday, Sunday, or public holiday recognized by the CRA, your return is considered on time if the CRA receives it or if it is postmarked on the next business day.

If you file your return after the due date, your benefit and credit payments (including those payments from certain related provincial or territorial programs) may be delayed. In addition, you may have to pay a late-filing penalty and interest charge on the tax you owe. For more information, see the Federal Income Tax and Benefit Guide.

## What documents do you include with your return?

If you are filing your return electronically, keep all receipts and documents in case the CRA ask to see them later. If you are filing a paper return, the information in your paper return will tell you which supporting documents need to be attached, such as certificates, forms, schedules, or receipts. Keep all receipts and documents for at least six years after you file your return as the CRA may request a review.

## What records do you keep?

You should keep a copy of your return, the related notice of assessment, and any notice of reassessment. These can help you complete your return for the next year. For example, your notice of assessment or reassessment includes your unused tuition, education, and textbook amounts carried forward from prior years. To view your

notice of assessment or reassessment online, go to [canada.ca/my-cra-account](https://canada.ca/my-cra-account) and log in to My Account.

## Slips

If you are filing your return electronically, keep all related documentation. If you are filing a paper return, include one copy of each of your information slips. These slips show the amount of income that was paid to you during the year and the deductions that were withheld from that income. Notes on each slip tell you where to report the income on your return.

Some common information slips are:

- T4 slips, which show employment income and payroll deductions
- T4A slips, which show scholarship, fellowship, and bursary income, or payments from a registered education savings plan
- T5 slips, which show investment income such as interest from bank accounts or from Canada Savings Bonds

## Receipts

If you are filing electronically, keep your receipts. If you are filing a paper return, include your receipts for the amounts you are claiming.

## Supporting documents

If you are filing electronically, keep all your documents. For example, if you are filing a paper return, attach your completed Schedule 11 but do not send your other documents for the amount claimed on Schedule 11.

## What if you are missing information?

If you have to file a return, make sure you file it **on time** even if some slips or receipts are missing. You are responsible for reporting your income from all sources to avoid possible interest and penalties that may be charged. If you know that you will not be able to get a slip by the due date, include a note with your return stating the payer's name and address, the type of income involved, and what you are doing to get the slip. Use any stubs you may have to calculate the income to report and any related deductions and credits you can claim. Enter the estimated amounts on the appropriate lines of your return. Attach the stubs if you are filing a paper return. If you are filing electronically, keep all of your documents in case we ask to see them.

You can also view tax information slips online for the current year as well as for the last 10 years through My Account. To log in or register, go to [canada.ca/my-cra-account](https://canada.ca/my-cra-account).

To get a missing slip or receipt, contact the person who should have sent it to you. For example, if you are missing a T4 slip, contact your employer.

## When can you expect your refund?

It is the CRA's goal to issue a notice of assessment, including any applicable refund, within:

- two weeks of receiving your electronically filed return
- eight weeks of receiving your paper filed return

These timelines are **only** valid for returns received on or before their filing due dates.

In all cases, wait eight weeks from the time you file your return to call the CRA for an update on the receipt of your return or status of your refund.

To confirm receipt of your return or status of your refund, you can:

- go to My Account at [canada.ca/my-cra-account](http://canada.ca/my-cra-account)
- go to [canada.ca/cra-mobile-apps](http://canada.ca/cra-mobile-apps) and select “MyCRA”
- use the **Telerefund**, part of the CRA’s **Tax Information Phone Services**. For more information, go to the Federal Income Tax and Benefit Guide

#### Note

If you have an outstanding government debt, such as a Canada Student Loan or a training allowance overpayment, some or all of your refund may be applied against your debt.

## How to change a return?

You can request a change to your Income Tax and Benefit Return by amending specific line(s) using one of the following:

- Online – You can make an online T1 adjustment with Change my Return service in My Account or using ReFILE service in EFILE and NETFILE.
- By mail – Send a completed Form T1-ADJ, T1 Adjustment Request, and all supporting documents to your tax centre.

For more information, go to [canada.ca/change-tax-return](http://canada.ca/change-tax-return).

## Need help doing your taxes?

If you have a modest income and a simple tax situation, volunteers can complete your tax return for free through the Community Volunteer Income Tax Program or, in Quebec, the Income Tax Assistance – Volunteer Program.

To find out if you qualify for these services and to find a tax clinic, go to [canada.ca/taxes-help](http://canada.ca/taxes-help) or call the CRA at 1-800-959-8281.

If you want to volunteer with this program, go to [canada.ca/taxes-volunteer](http://canada.ca/taxes-volunteer).

## Understanding taxes

Understanding Taxes is a free online course that:

- explains Canada’s tax system
- explains why you pay taxes and how these taxes are used
- teaches you how to do a simple tax return

To learn more, go to [canada.ca/taxes-educators](http://canada.ca/taxes-educators).

## Chapter 3 – Types of income you may have

Most income you receive is taxable and you have to include it on your return.

The most common types of income you may receive as a student include:

- employment income
- tips and occasional earnings
- investment income
- registered education savings plan payments
- scholarships, fellowships, bursaries, and study grants
- apprenticeship grants
- research grants
- artists’ project grants

You **do not** have to include the following as income:

- your GST/HST credit, or related provincial or territorial program payments
- Canada child benefit payments, or related provincial or territorial program payments
- scholarships or bursaries eligible for the scholarship exemption
- lottery winnings
- most gifts and inheritances

The following section includes information on some of these types of income. For more information on these or other types of income, see the Federal Income Tax and Benefit Guide.



## Scholarships, fellowships, bursaries, and study grants (awards)

Elementary and secondary school scholarships and bursaries are not taxable.

A post-secondary program that consists mainly of research is eligible for the scholarship exemption, **only** if it leads to a college or CEGEP diploma, or a bachelor, masters or doctoral degree (or an equivalent degree). Post-doctoral fellowships **are** taxable.

### Scholarship exemption

To claim a scholarship exemption, you must be enrolled in an educational program in which you are a qualifying student in 2020, 2021 or 2022.

### Full-time enrolment

Post-secondary school scholarships, fellowships, and bursaries are not taxable if you received them in 2021 for your enrolment in a program if you are considered a full-time qualifying student for 2020, 2021 or 2022.

The scholarship exemption will be limited to the extent that the award was intended to support the student's enrolment in the program. To determine what portion of your award was intended to support your enrolment, you should consider such factors as:

- the duration of the program
- any terms and conditions that apply to the award
- the period for which support is intended to be provided by the award

### Part-time enrolment

If you have received a scholarship, fellowship, or bursary related to a part-time program for which you are a part-time qualifying student for 2020, 2021 or 2022, the scholarship exemption is equal to the tuition paid plus the costs of program-related materials.

To calculate your scholarship exemption see the "Chart to calculate the portion of the award that must be included in income" on page 19.

### Artists' project grants

If you received an artists' project grant, whether separately from or in addition to other scholarship income, that you used in producing a literary, dramatic, musical, or artistic work (other than a grant received for work completed as part of a business or employment), you may claim the scholarship exemption to reduce the total amount that must be included in your income as scholarship income (including artists' project grants). The amount of exemption is the total of reasonable expenses you incurred in the year to fulfill the conditions of receiving each art production grant up to a maximum of, but not exceeding, the total amount of each grant that you received and included in calculating your income.

When determining your expenses, you cannot claim:

- personal living expenses while at your usual place of residence
- expenses for which you can be reimbursed, or
- expenses that are otherwise deductible when you calculate your income for the year

For more information, see Income Tax Folio S4-F14-C1, Artists and Writers.

### If you are not a qualifying student

If you are not a qualifying student (see the definition on page 4) and you have received an award that is not an artists' project grant, you can reduce the amount you received by the \$500 basic scholarship exemption, and put the remaining balance on line 13010 of your Income Tax and Benefit Return. The exemption is limited to the lesser of \$500 or the amount you actually received.

### Scholarship exemption calculation

You have to include in your income for the year the total of all your awards (including artists' project grants) that is greater than your scholarship exemption as determined below.

The scholarship exemption is calculated by adding all of the following:

- the total of all awards you received that are related to a program of study, where you are a qualifying student and enrolled on a full-time basis
- the lesser of the awards received and the total of the tuition fees paid and costs incurred for program-related materials for a program of study, where you are a qualifying student and enrolled on a part-time basis (refer to chart on page 19)
- the total of all amounts, where each amount is the lesser of each artists' project grant you received and the expenses associated with that grant (other than the ineligible expenses described above)
- the lesser of \$500 and the total of all awards that you received (including artists' project grants) that exceeds the amounts described in the first three bullets added together

### Apprenticeship grants

Apprentices can receive up to \$4,000 in grants to pay tuition, travel, tools, or other expenses.

If you received either of the following apprenticeship grants in the year, report the income shown in box 105 of your T4A slip on line 13000 of your Income Tax and Benefit Return.

#### Apprenticeship incentive grant

This grant helps registered apprentices in designated Red Seal trades get started. This is a taxable cash grant of \$1,000 per year per level, up to a maximum of \$2,000.

#### Apprenticeship Incentive Grant for Women

The Apprenticeship Incentive Grant for Women (AIG-W) helps you pay for expenses while you train as an apprentice in a Designated Red Seal Trade where women are underrepresented. The AIG-W is a taxable grant worth \$3,000 per level, awarded to registered apprentices. You must complete your first year/level (or equivalent) to apply for the AIG-W.

For more information, go to [canada.ca/apprenticeship-incentive-grant-women](http://canada.ca/apprenticeship-incentive-grant-women).

#### Apprenticeship completion grant

This grant helps registered apprentices who have completed their training become certified journeypersons in designated Red Seal trades. This is a taxable cash grant of \$2,000.

For more information about these grants, go to [canada.ca/esdc](http://canada.ca/esdc) and select "Funding programs" and then "Apprenticeship Incentive Grant."

#### Note

Depending on your employment arrangement, apprentices may also be eligible to deduct the cost of their tools, as well as claim a GST/HST rebate. For more information, see Guide T4044, Employment Expenses.

### Research grants

Subtract your expenses from the grant you received and report the net amount on line 10400 of your Income Tax and Benefit Return. Your expenses **cannot** be more than your grant.

Attach a list of your expenses to your paper return.

Expenses you **can** deduct must have been necessary to carry out the research project. These expenses include:

- travelling expenses, including all amounts for meals and lodging while away from home in the course of your research work
- fees paid to assistants
- the cost of equipment, and laboratory fees and charges

Expenses you **cannot** deduct include:

- personal and living expenses (other than the travelling expenses mentioned above)
- expenses that have been reimbursed, except when the amount reimbursed is included in the grant received
- expenses that are otherwise deductible when you calculate your income for the year
- expenses that are unreasonable under the circumstances
- expenses paid for you by a university, hospital, or similar institution

For more information, see Income Tax Folio S1-F2-C3, Scholarships, Research Grants and Other Education Assistance.

## Registered education savings plan (RESP)

If you received educational assistance payments (EAPs), such as interest income earned in an RESP, report the total amount you received on line 13000 of your Income Tax and Benefit Return. The amount you received is shown in box 040 or 042 of your T4A slip. A beneficiary is entitled to receive EAPs for up to six months after ceasing enrolment, provided that the payments would have qualified as EAPs if the payments had been made immediately before the student's enrolment ceased. For more information, see Guide RC4092, Registered Education Savings Plans.

### Note

If you are enrolled on a full-time basis at a university outside Canada, the minimum time period for enrolment is three consecutive weeks for EAP purposes. This measure does not apply to students enrolled on a part-time basis or at an educational institution other than a university.

## Chapter 4 – Common deductions from income

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The most common deductions that apply to students are moving expenses and child care expenses. For more information on other types of deductions, see the Federal Income Tax and Benefit Guide.

### Moving expenses

If the form you received from your educational institution has an amount in box C (full-time enrolment), you qualify to claim moving expenses if you move for one of the following reasons.

#### Attendance at a post-secondary educational institution

These expenses can **only** be deducted from the **taxable** part of your scholarships, fellowships, bursaries, certain prizes, and research grants. You can claim moving expenses that you incur at the start of each academic period or when you move back after a summer break.

#### Employment

This includes summer employment or if you run a business. These moving expenses must be deducted from employment or self-employment income you earned at the new location. You can also claim these expenses if you move to go back to university, college, or another educational institution after a work semester as a co-operative student. You **cannot** claim these expenses if they were paid by your employer.

In both cases above, your new home must be at least 40 kilometres closer to the educational institution or new place of work.

For the purpose of moving expenses, correspondence courses are not included.

### Notes

If your eligible moving expenses are more than the taxable portion of the scholarships, fellowships, bursaries, certain prizes, and research grants that you received and reported on your return for the year, you can carry forward the unused portion and deduct it from the taxable portion of the scholarships, fellowships, bursaries, certain prizes, and research grants you receive and report for the following years.

In addition, if you pay expenses after the year of your move, you may be able to claim them on your return for the year you pay them. You may carry forward unused amounts until you have enough eligible income to claim them.

For a list of allowable moving expenses and the instructions for claiming them, see Form T1-M, Moving Expenses Deduction.

### Child care expenses

You or your spouse or common-law partner may have paid for someone to look after your child so one of you could earn income, go to school, or conduct research. The expenses are deductible only if, at some time in the year, the child was under 16 or had a mental or physical impairment.

Generally, only the spouse or common-law partner with the lower net income (**even if it is zero**) can claim these expenses. However, the individual with the higher net income may still be able to claim the child care expenses if their spouse or common-law partner was enrolled in an educational program or if another specific situation applied. For more information on other situations or to make your claim, see Form T778, Child Care Expenses Deductions.

## Chapter 5 – Non-refundable tax credits

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Federal non-refundable tax credits reduce your federal tax up to the amount of tax owing. They are called non-refundable tax credits because you can only use them to reduce your tax payable to zero. You cannot get a refund for these tax credits.

All federal non-refundable tax credits are reported on your Income Tax and Benefit Return.

The most common federal non-refundable tax credits that apply to students are:

- Canada employment amount (line 31260)
- interest paid on student loans (line 31900)
- tuition, education, and textbook amounts (line 32300)

### Note

The federal education and textbook tax credits were eliminated in 2017. This measure did not eliminate the tuition tax credit, and it does not affect the ability to carry forward unused education and textbook tax credit amounts from years prior to 2017 to be claimed on line 32300 of your Income Tax and Benefit Return.

The federal non-refundable tax credits are calculated by multiplying the total dollar amount by the lowest personal tax rate percentage, which is currently 15%.

Residents of all provinces and territories, except Quebec, calculate their provincial or territorial non-refundable tax credits on Form 428.

The rules for claiming provincial or territorial non-refundable tax credits are the same as for federal non-refundable tax credits. However, the value and calculation of the credits are different from the corresponding federal credits. For more information, see Chapter 6 – Transfer or carry forward amount on page 14.

## Canada employment amount

If you were an employee in 2021, you can claim an employment amount on line 31260 of your Income Tax and Benefit Return.

Claim the lesser of:

- \$1,257
- the total of the employment income you reported on line 10100 and line 10400 of your Income Tax and Benefit Return

## Interest paid on your student loan

If you received a loan under the Canada Student Loans Act, the Canada Student Financial Assistance Act, the Apprentice Loans Act, or similar provincial or territorial government laws for post-secondary education, **only you** can claim, on line 31900 of your Income Tax and Benefit Return, the interest that you, or a person related to you, paid on that loan during 2021 or, starting from the oldest year first, the carry forward amounts from the last five years.

You **cannot** transfer this amount to another person. You can only claim this amount if you have not claimed it before. The interest claimed must **only** be interest on the student loan and not on any other type of loan, or paid on a student loan that has been combined with any other loan. If you renegotiated your student loan with a bank or another financial institution, or included it in an arrangement to consolidate your loans, you cannot claim this interest amount. In addition, you cannot claim interest paid for a judgment obtained after you failed to pay back a student loan.

### Tax tip

If you do not have to pay taxes for the year the interest is paid, it is to your advantage not to claim the interest on your return for that year. You can carry the interest forward and use it to reduce any tax you owe on any of your returns you will file for the next five years, as long as the same amount hasn't been claimed more than once.

## Tuition amount

To claim your tuition fees you must have received one of the following forms from your educational institution.

- T2202, Tuition and Enrolment Certificate
- Form TL11A, Tuition and Enrolment Certificate – University Outside Canada
- Form TL11C, Tuition and Enrolment Certificate – Commuter to the United States
- Form TL11D, Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada

### Notes

Contact your educational institution if you have not received one of these forms.

To claim your tuition fees, you may instead receive an official tax receipt from your educational institution to reflect the amount of eligible tuition fees you have paid for a calendar year.

Fill out federal Schedule 11 to calculate your eligible tuition, education, and textbook amount, the tuition amount you can transfer to a designate individual, and any unused amounts you can carry forward to a future year.

The eligible tuition fees should be based on the calendar year the course was taken and not the year the fees were paid.

You also may need to fill out a provincial or territorial Schedule (S11), unless you lived in Quebec. Attach the applicable schedules to your return.

## Eligible tuition fees

Generally, a course taken in 2021 at an educational institution in Canada will qualify for a tuition tax credit if it was either:

- taken at a post-secondary educational institution
- for individuals 16 years of age or older at the end of the year who are developing or improving skills in an occupation and the educational institution has been certified by the Minister of Employment and Social Development Canada

Fees paid by an individual to a post-secondary educational institution in Canada (that provides courses at a post-secondary level) or, fees paid by a deemed resident of Canada, to a post-secondary educational institution outside Canada (that provides courses at a post-secondary level), for courses that are **not** at the post-secondary school level are eligible for the tuition tax credit if the following conditions are met:

- the individual is 16 years of age or older before the end of the year
- the individual is enrolled in the educational institution to obtain skills for, or improve their skills in, an occupation

If an individual is a qualifying student who receives a scholarship for an occupational skills course, the

individual may be eligible to claim a scholarship exemption.

The official tax receipt or form you received from your educational institution will indicate the amount of eligible tuition fees that you paid for that calendar year. To qualify, the fees you paid to attend each educational institution **must be more than \$100**. For example, if you attended two educational institutions in the year, the amount on each of your tax certificates must be more than \$100.

Report the total eligible tuition fees paid to Canadian educational institutions on line 2 and total eligible tuition fees paid to foreign educational institutions on line 8 of Schedule 11.

Eligible tuition fees **include** the following amounts:

- admission fees
- charges for use of library or laboratory facilities
- exemption fees
- examination fees (including re-reading charges) that are integral to a program of study
- application fees (but only if the student subsequently enrolls in the institution)
- confirmation fees
- charges for a certificate, diploma or degree
- membership or seminar fees that are specifically related to an academic program and its administration
- mandatory computer service fees
- academic fees

### Examination fees for licensing or certification

Examination fees paid to an **educational institution, professional association, provincial ministry** or other similar institution, to take an **occupational, trade** or **professional** examination that is required to obtain a professional status recognized by federal or provincial statute, or to be **licensed** or **certified** as a tradesperson, to allow the student to practice the profession or trade in Canada, may be eligible for the tuition tax credit.

Ancillary fees or charges exceeding \$250 and paid in respect of an occupational, trade, or professional examination are not eligible tuition fees unless they are required to be paid by all individuals taking the examination.

You should be provided with a receipt to substantiate your eligible exam fees. The receipt should contain certain information as detailed below:

NAME OF INSTITUTION: \_\_\_\_\_

IT IS HEREBY CERTIFIED:

THAT the following examination \_\_\_\_\_ was taken by \_\_\_\_\_ on \_\_\_\_\_

THAT, out of the total fees paid for the examination, the sum of \_\_\_\_\_ constitutes the amount of eligible fees paid for purposes of paragraph 118.5(1)(d) of the Income Tax Act

THAT the examination is required to obtain a professional status recognized by federal or provincial statute or to be licensed or certified as a tradesperson where that status, license or certification allows the person to practice the profession or trade in Canada

THAT no part of the above amount was levied for travel, parking, equipment of enduring value, or any charges other than examination fees and ancillary fees (for example, ancillary fees may include the cost of examination materials used during the examination, such as identification cards and certain prerequisite study materials)

Signature of authorized officer: \_\_\_\_\_

### Amounts that are not eligible tuition fees

Eligible tuition fees **do not include** the following amounts:

- extracurricular student social activities
- medical expenses
- transportation and parking
- board and lodging
- goods of enduring value that are to be retained by students (such as a microscope, uniform, gown, or computer)
- initiation fees or entrance fees to professional organizations including examination fees or other fees (such as evaluation fees) that are not integral to a program of study at an eligible educational institution
- administrative penalties incurred when a student withdraws from a program or an institution
- the cost of books (other than books, compact disks or similar material included in the cost of a correspondence course when the student is enrolled in such a course given by an eligible educational institution in Canada)
- courses taken for purposes of academic upgrading to allow entry into a university or college program. These courses would **usually not qualify** for the tuition tax credit as they are not considered to be at the post-secondary school level

Certain ancillary fees and charges, such as health services fees and athletic fees, may also be eligible tuition fees. However, such fees and charges are limited to \$250 unless the fees are required to be paid by all full-time students or by all part-time students.

Contact us if you are not sure if you can claim your fees.

## Education and textbook tax credits

The federal education and textbook tax credits were eliminated in 2017. To see if you are eligible to claim a provincial or territorial amount, see the Federal Income Tax and Benefit Guide.

## Chapter 6 – Transfer or carry forward amount

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You have to first claim your current year's eligible tuition fees and any unused tuition, education, and textbook amounts carried forward from previous years on your Income Tax and Benefit Return, even if someone else paid your fees. The amount you must use on your own tax return is equal to the amount of credit required to reduce the taxes you owe. The calculation for this amount is included on Schedule 11.

Even if you have no tax to pay and you are transferring all or part of your current year's federal tuition fees, or applicable provincial and territorial tuition, education and textbook amounts, file your return and a filled out Schedule 11 so the CRA can update its records with your unused amounts (if any), available to carry forward to other years.

If you are transferring an amount to a designated individual, only transfer the amount to the extent this person can use. This way, you can carry forward as much as possible to use in a future year.

### Transfer the current year's amount

You may transfer a maximum of \$5,000 of the current year's federal tuition amount, and where available, the applicable maximum for provincial and territorial tuition, education and textbook amounts, minus the amount you used to reduce your tax owing as calculated on Schedule 11. You can transfer all or part to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent.

To designate your transfer, complete the following, as applicable:

- part 3 of Form TL11A, Tuition and Enrolment Certificate – University Outside Canada
- part 4 of Form TL11C, Tuition and Enrolment Certificate – Commuter to the United States
- the second box on the back of Form T2202, Tuition and Enrolment Certificate

You cannot transfer to your parent or grandparent, or to your spouse's parent or grandparent, if your spouse or common-law partner claims any of the following amounts on their Income Tax and Benefit Return:

- spouse or common-law partner amounts (line 30300)
- amounts transferred from spouse or common-law partner (line 32600)

If you transfer an amount to your spouse or common-law partner, they have to complete federal Schedule 2.

If they resided in a province or territory other than Quebec, Alberta, Ontario or Saskatchewan on December 31, they also may need to complete provincial or territorial Schedule (S2).

### Carry forward the amount

You can carry forward your current year's unused federal tuition fees (that you did not transfer) to claim in a future year, and any unused tuition, education, and textbook amounts carried forward from years prior to 2021, that you cannot use this year. You have to claim your carry forward amount in the first year that you have to pay income tax. To calculate the amount you are carrying forward, you have to file an Income Tax and Benefit Return and fill out federal Schedule 11.

#### Note

If you carry forward an amount, you will not be able to transfer that amount to anyone in the future.

Depending on your province or territory of residence, you may have to fill out provincial or territorial Schedule (S11) to calculate your provincial or territorial transfer or carry forward amounts. Attach the applicable schedules to your return.

## Chapter 7 – Refundable tax credits

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Refundable tax credits are credits that reduce your tax owing and any remaining credit is refunded to you or applied to another balance owing.

The following sections include information on some of common tax credits that apply to students. For more information, see the Federal Income Tax and Benefit Guide.

### Canada training credit

The Canada training credit (CTC) is a new refundable tax credit to help Canadians with the cost of eligible training fees.

#### Canada training credit for 2021

You can claim the CTC for eligible tuition and other fees paid for courses you took in 2021 if you meet all of these conditions:

- you file an Income Tax and Benefit Return for the year
- you were a resident in Canada throughout the year
- you were at least 26 years old and less than 66 years old at the end of the year
- your latest notice of assessment or reassessment for 2020 shows a Canada training credit limit (CTCL) for 2021
- you paid your tuition or fees to an eligible educational institution in Canada or to certain institutions for an occupational, trade or professional examination
- your tuition and fees are eligible for the tuition tax credit

The amount you can claim for the CTC each year is an amount up to, but not exceeding, the lesser of:

- your CTCL for the year
- 50% of the eligible tuition and other fees paid to an educational institution in Canada for courses you took in 2021, or fees you paid to certain bodies for an occupational, trade or professional examination taken in 2021

Complete the CTC calculation on federal Schedule 11 to calculate your credit. The CTC that you claim will reduce your CTCL for future years.

### Canada training credit limit for 2022

You can accumulate \$250 towards your 2022 Canada training credit limit (CTCL) if you meet all of these conditions in 2021:

- you file an Income Tax and Benefit Return for the year
- you were a resident in Canada throughout the year
- you were at least 25 years old and less than 65 years old at the end of the year
- you have at least \$10,342 of working income (including maternity and parental benefits)
- your net income for the year is not greater than \$151,978

You can calculate your CTCL using the following formula:

$$A + B - C$$

where:

**A** is your limit for the previous tax year.

**B** is the \$250 annual accumulation (if you meet all the conditions above, if not, B will be zero).

**C** is the CTC claimed in the previous year.

For more information on the CTC and CTCL, go to [canada.ca/taxes](https://canada.ca/taxes).

## Child and family benefits

You may be eligible to receive other benefit and credit payments such as:

- the GST/HST credit and related provincial or territorial payments
- the Canada child benefit (CCB) and related provincial or territorial payments

For more information about our child and family benefits programs, go to [canada.ca/child-family-benefits](https://canada.ca/child-family-benefits), see Booklet T4114, Canada Child Benefit, and Guide RC4210, GST/HST Credit, or call 1-800-387-1193.

## Other provincial or territorial tax credits

If you lived anywhere in Canada except Quebec on December 31, you may be eligible to claim provincial or territorial tax credits on your return. Residents of all provinces and territories, except Quebec, calculate their provincial or territorial non-refundable tax credits on Form 428.

If you lived in Quebec on December 31, you have to fill out a provincial income tax return for Quebec to claim your provincial tax credits.

## References

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To get our forms or publications, go to [canada.ca/cra-forms](http://canada.ca/cra-forms) or call 1-800-959-8281.

### Online

- Students: [canada.ca/taxes-students](http://canada.ca/taxes-students)
- International students: [canada.ca/taxes-international-students](http://canada.ca/taxes-international-students)

### Guides

- T4044, Employment Expenses
- T4058, Non-Residents and Income Tax
- T4114, Canada Child Benefit and related provincial and territorial programs
- RC192, Information for Students – Educational Institutions Outside Canada
- RC4092, Registered Education Savings Plans
- RC4112, Lifelong Learning Plan (LLP)
- RC4210, GST/HST Credit Including related provincial credits and benefits

### Forms

- RC96, Lifelong Learning Plan (LLP) Request to Withdraw Funds from an RRSP
- T1-M, Moving Expenses Deduction

- T778, Child Care Expenses Deduction
- T2202, Tuition and Enrolment Certificate
- TL11A, Tuition and Enrolment Certificate – University Outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States
- TL11D, Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada

### Interpretation bulletin

- IT-211R ARCHIVED, Membership dues – Associations and societies

### Income tax folios

- S1-F2-C1, Qualifying Student and the Education and Textbook Tax Credits
- S1-F2-C2, Tuition Tax Credit
- S1-F2-C3, Scholarships, Research Grants and Other Education Assistance
- S1-F3-C1, Child Care Expense Deduction
- S1-F3-C4, Moving Expenses
- S4-F14-C1, Artists and Writers



## Digital services

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### Digital services for individuals

The CRA's digital services are fast, easy and secure!

#### My Account

My Account lets you view and manage your personal income tax and benefit information online. Find out how to register at [canada.ca/my-cra-account](https://canada.ca/my-cra-account).

#### MyCRA mobile web app

The MyCRA mobile web app lets you access key portions of your tax information. Access the app at [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps).

Use My Account or MyCRA to:

- view your benefit and credit information
- view your notice of assessment
- change your address, direct deposit information, marital status, and information about children in your care
- register to receive email notifications for My Account and to find out when important changes are made to your account
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return
- make a payment to the CRA online with My Payment or a pre-authorized debit agreement, or create a QR code to pay in person at Canada Post
- view uncashed cheques and request a duplicate payment

You can also use My Account to:

- apply for COVID-19 support payments
- view and print your proof of income statement
- submit documents to the CRA
- submit an audit enquiry
- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account

#### Receiving your CRA mail online

Sign up for email notifications to find out when your CRA mail, like your notice of assessment, is available online.

For more information, go to [canada.ca/cra-email-notifications](https://canada.ca/cra-email-notifications).

#### MyBenefits CRA mobile app

Get your benefit information on the go! Use MyBenefits CRA mobile app throughout the year to:

- view the amounts and dates of your benefit and credit payments, including any provincial or territorial payments
- view the status of your application for child benefits
- change your address, phone number, and marital status
- view information about the children in your care
- sign up for email notifications to find out when you have an electronic mail from the CRA following important changes to your account

For more information, go to [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps).

#### Electronic payments

Make your payment using:

- your financial institution's online or telephone banking services
- the CRA's My Payment service at [canada.ca/cra-my-payment](https://canada.ca/cra-my-payment)
- your credit card, Interac e-transfer, or PayPal through one of the CRA's third-party service providers
- pre-authorized debit at [canada.ca/my-cra-account](https://canada.ca/my-cra-account)

For more information on all payment options, go to [canada.ca/payments](https://canada.ca/payments).

## For more information

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### If you need help

If you need more information after reading this guide, visit [canada.ca/taxes](https://canada.ca/taxes) or call 1-800-959-8281.

### Direct deposit

Direct deposit is a fast, convenient, and secure way to get your CRA payments directly into your account at a financial institution in Canada. For more information and ways to enrol, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).

### Forms and publications

If you need a paper version of our forms and publications, go to [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications) or call one of the following numbers:

- 1-800-959-8281, from Canada and the United States
- 613-940-8495, from outside Canada and the United States. The CRA only accepts collect calls made through telephone operators. After your call is accepted by an automated response, you may hear a beep and experience a normal connection delay.

### Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website.

To subscribe to the electronic mailing lists, go to [canada.ca/cra-email-lists](https://canada.ca/cra-email-lists).

### Tax Information Phone Service (TIPS)

For tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

### Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY, call 1-800-665-0354.

If you use an **operator-assisted relay service**, call our regular telephone numbers instead of the TTY number.

### CRA Service Feedback Program

#### Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA). For more information about the Taxpayer Bill of Rights, go to [canada.ca/taxpayer-rights](https://canada.ca/taxpayer-rights).

If you are not satisfied with the service you received:

1. Try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to [canada.ca/cra-contact](https://canada.ca/cra-contact).
2. If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor.

3. File a service complaint by filling out Form RC193, Service Feedback. For more information and how to file a complaint, go to [canada.ca/cra-service-feedback](https://canada.ca/cra-service-feedback).

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsperson.

#### Formal disputes (objections and appeals)

If you disagree with an assessment, determination, or decision, you have the right to register a formal dispute.

For more information about objections or formal disputes, go to [canada.ca/cra-complaints-disputes](https://canada.ca/cra-complaints-disputes).

#### Reprisal complaints

If you have previously submitted a service complaint or requested a formal review of a CRA decision and feel that, as a result, you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information about complaints and disputes, go to [canada.ca/cra-complaints-disputes](https://canada.ca/cra-complaints-disputes).

#### Due dates

When a due date falls on a Saturday, Sunday, or public holiday recognized by the CRA, your return is considered on time if the CRA receives it or if it is postmarked on the next business day.

For more information, go to [canada.ca/taxes-dates-individuals](https://canada.ca/taxes-dates-individuals).

#### Cancel or waive penalties or interest

The CRA administers legislation, commonly called taxpayer relief provisions, that allows the CRA discretion to cancel or waive penalties or interest when taxpayers cannot meet their tax obligations due to circumstances beyond their control.

The CRA's discretion to grant relief is limited to any period that ended within 10 calendar years before the year in which a request is made.

For penalties, the CRA will consider your request only if it relates to a tax year or fiscal period ending in any of the 10 calendar years before the year in which you make your request. For example, your request made in 2021 must relate to a penalty for a tax year or fiscal period ending in 2011 or later.

For interest on a balance owing for any tax year or fiscal period, the CRA will consider only the amounts that accrued during the 10 calendar years before the year in which you make your request. For example, your request made in 2021 must relate to interest that accrued in 2011 or later.

To make a request, fill out Form RC4288, Request for Taxpayer Relief – Cancel or Waive Penalties or Interest. For more information about relief from penalties or interest and how to submit your request, go to [canada.ca/cancel-waive-penalties-interest](https://canada.ca/cancel-waive-penalties-interest).

If you received scholarships, fellowships, or bursaries in the tax year in connection with your part-time enrolment in an educational program, this chart will help you calculate the amount of scholarship, fellowship and bursary income to be included on line 13010 of your Income Tax and Benefit Return.

**Chart to calculate the portion of the award that must be included in income**

<b>Calculation of scholarship exemption for the tax year:</b>				
Scholarships, fellowships, and bursaries received by you <b>in the tax year</b> related to a part-time program for which you are a part-time qualifying student for 2020, 2021 or 2022.			_____	<b>1</b>
Fees paid to the educational institution and costs of program-related material for the part-time program for which you are a part-time qualifying student for 2020, 2021 or 2022. Do not include costs and fees paid that you claimed for a scholarship exemption in a previous year.			_____	<b>2</b>
Enter the amount from line 1 or line 2, whichever is less.	_____	<b>3</b>		
Line 1 minus line 2 (if negative, enter "0")			_____	<b>4</b>
Basic scholarship exemption			<b>\$500.00</b>	<b>5</b>
Enter the amount from line 4 or line 5, whichever is less.	_____	<b>6</b>		
Add lines 3 and 6. This is your total scholarship exemption.			_____	<b>7</b>
<b>Calculation of amounts to be included in income for the tax year:</b>				
Total of all scholarships, fellowships, and bursaries received by you in the tax year in connection with your part-time enrolment in an educational program.			_____	<b>8</b>
Enter your scholarship exemption for the tax year from line 7 above.			_____	<b>9</b>
Line 8 minus line 9. This is the amount of scholarship, fellowship, and bursary income that you must include at line 13010 of your return (if negative, enter "0").			_____	<b>10</b>