



**Tuition and Enrolment Certificate –
Commuter to the United States**

This certificate is used to certify eligibility for claiming tuition fees of a student who commuted to the United States to attend a university, college, or other educational institution providing courses at a post-secondary school level.

Administrators of educational institutions in the United States can refer to **Information sheet RC190**, Information for Educational Institutions Outside Canada, at canada.ca/cra-forms-publications for details on completing this certificate.

Part 1 – Educational institution's certification

Name of educational institution in the United States
Address of education institution
Name of program or course
Student's name

A Session periods				B Number of months for part-time	C Number of months for full-time
From		To			
Year	Month	Year	Month		
Total ▶					

I certify that:

- the student was enrolled as a student at this educational institution as described above during the periods indicated
- out of the total fees paid for the year, \$ _____ is the amount paid for tuition, mandatory ancillary fees that all students have to pay (such as fees for health services or athletics other than student association fees), admission, use of a library or a laboratory, examinations, and for getting a degree or diploma
- none of the above amount was levied for other things such as transportation, parking, books, supplies, special equipment, meals, lodging, or initiation or entrance fees for professional organizations
- the total eligible tuition fees indicated above include the eligible tuition fees paid by scholarship income

Authorized officer's name and title (print)

Authorized officer's signature

Date

Part 2 – Student's statement

I certify that I resided during the whole year in Canada near the border between Canada and the United States, and I commuted to the above-named institution in the United States.

Student's signature

Date

Part 3 – Information for Students

- To calculate your available tuition, education, and textbook amount, fill out **federal Schedule 11**, Federal Tuition, Education, and Textbook Amounts and Canada Training Credit. Depending on where you live, you also may need to fill out a provincial or territorial Schedule (S11).
- If you want to transfer unused current year amounts to one designated individual, complete Part 4 of this certificate. If you did not reside in the same province or territory as the designated individual on December 31, special rules may apply.
- For more information, see **Guide P105**, Students and Income Tax, and **Information sheet RC192**, Information for Students – Educational Institutions Outside Canada, at canada.ca/cra-forms-publications.
- **Do not** send this certificate with your Income Tax and Benefit Return. Keep the certificate in case we ask to see it.

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

I designate _____, my _____, to claim:
Individual's name Relationship to you

(1) \$ _____ on line 32400 of their **Income Tax and Benefit Return**, or on line 36000 of their **federal Schedule 2**,
Federal tuition amount as applicable

(2) \$ _____ on line 58600 of their **provincial or territorial Form 428**, or on line 59090 of their **provincial or territorial Schedule (S2)**, as applicable
Provincial or territorial amount

Note 1: Line (1) above cannot be more than the maximum transferable amount on your **federal Schedule 11**.

Note 2: Line (2) above cannot be more than the maximum transferable amount of your **provincial or territorial Schedule (S11)**. If you resided in Quebec, Alberta, Ontario or Saskatchewan on December 31, you are not required to fill out line (2) above.

Student's signature

Social insurance number

Date