



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 completing the certificate that confirms qualifying tuition costs for students? If so, this information will help you to understand, fill in and certify the applicable Canadian tuition 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 fill out and certify one of the student tax forms.

Guide P105, Students and Income Tax, and the webpage canada.ca/taxes-students provide tax information for students who are residents of Canada, including those who are temporarily living outside Canada. Information sheet RC192, Information for Students – Educational Institutions Outside Canada, is also available to students. This supplement is intended to provide instructions for foreign educational institutions. It is available in electronic format only.

Canadian forms to fill out and certify for students

Students who file a Canadian Income Tax and Benefit Return should ask you to fill in and certify one of the following forms to support their eligibility for Canadian tax credits for qualifying education:

- 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

The requirements for each form are described in separate sections below. After completing and certifying it, issue it **only** to the student.

Do not send us the certified form or any copy. If we need it, we will ask the student for it. **Do not** use your own country's tax forms and eligibility rules to certify amounts eligible for Canadian tax credits. For example, you cannot use United States' Form 1098-T for this purpose.

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, we can approve them if

the customized form closely resembles our version. See Information Circular IC97-2R, Customized Forms.

If you download our forms from our website and make no changes in the appearance of the forms, you do not need us to approve them.

Distribution of forms

Issue at least two copies of any of the above forms to the student.

We encourage you to keep adequate records for at least four years after the calendar year of the course in case we ask you to confirm any of the tuition fees you certified.

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

Note

Do not send us the certified form or any duplicate copy of it.

Reporting period

Fill out Form TL11A, TL11C, or TL11D to report information for a **calendar year**, from **January 1 to December 31**. Report eligible tuition fees paid and the number of eligible months that a qualifying student was enrolled during the calendar year shown on the form, even if the fees for those courses were paid before (or possibly after) that calendar year. Do not enter unpaid tuition fees on these forms.

Note

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

Most students must file their Canadian Income Tax and Benefit Return for a calendar year no later than April 30 of the following year. Consequently, for courses taken in a calendar 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 their tax returns and correct any errors.

University Outside Canada

We will accept that an educational institution is a "**university outside Canada**" if it meets **all** of the following conditions:

- it has the authority to confer academic degrees of at least the baccalaureate level (bachelor's degree or equivalent) according to the education standards of the country it is located in

- it has an academic entrance requirement of at least secondary school matriculation standing
- it is organized for teaching, study, and research in the higher branches of learning

We will also accept that an educational institution that is part of the Association of Commonwealth Universities is a university outside Canada if the institution can grant degrees of at least the bachelor level. See the websites under “References” at the end of this information sheet.

For the United States, we will also accept that an accredited degree-granting institution currently recognized by the Institute of Education Sciences National Center for Education Statistics or Council for Higher Education Accreditation (CHEA) is a university outside Canada, provided that the institution can grant degrees of at least the bachelor level.

The educational institution outside Canada does not qualify in the following cases:

- it confers only associate degrees, diplomas, certificates or other degrees at a level lower than the bachelor level or equivalent
- it affiliates with a university but does not have the authority to confer degrees

Foreign educational institutions that are qualified donees are considered universities outside Canada for purposes of the tuition tax credit. Effective February 27, 2018, it is no longer a requirement for foreign educational institutions to be prescribed and included in Schedule VIII of the Income Tax Regulations. As such, foreign educational institutions will need to be registered by the CRA and included in its public list of qualified donees. See Information sheet RC191, Qualified Donee: Becoming a Prescribed University Outside Canada.

Educational institutions listed on the CRA’s public list of qualified donees **do not** need to apply for confirmation of eligibility. For the list of prescribed universities outside Canada, go to canada.ca/charities-list, select “List of charities and other qualified donees”, and then select “Universities outside Canada.” However, we recommend that institutions that have not received confirmation of eligibility apply by writing to us to confirm that the institution is considered as a university outside Canada.

For this purpose, **only** an official or authorized representative of the institution can send a request to:

Validation, Policies, and Procedures Section
Collections and Verification Branch
Canada Revenue Agency
3rd Floor, 395 Terminal Avenue
Ottawa ON K1A 0L5
Canada

We may accept an educational institution as a university outside Canada 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.

The following documents have to be submitted:

- a copy of the documents issued by the appropriate educational authority in the country of residence confirming that the institution has been accredited as a university or institution of higher learning empowered to confer degrees at the baccalaureate (bachelor or equivalent) level or higher
- a copy of the institution’s latest calendar, syllabus or catalogue containing course curriculums and the admission criteria. We will also accept a website address (URL) if all the required information is available

After we have made an evaluation, we will send a decision in writing, to the institution stating whether it has been accepted as a university outside Canada.

Even though you may determine that your educational institution meets our definition of a university outside Canada, establishing the institution’s status with the CRA will help to ensure that students do not encounter difficulties or delays when filing their Canadian income tax returns. Otherwise, the students may face significant tax consequences, including having income tax claims disallowed.

Tuition amount

The tuition amount is a non-refundable amount based on the eligible tuition fees paid by the student for the year. The student uses the tuition amount to calculate a tuition tax credit that may reduce the tax they have to pay.

Certify the eligible tuition fees paid for qualifying courses taken in the calendar year, as defined on the following pages.

The eligibility criteria that qualifies the educational institution, the student, and the course or learning program are all unique.

Since eligibility conditions vary according to the students’ situation, attendance or enrolment, the duration of the courses, and the type of educational institution, refer to the Table of differences between Forms TL11A, TL11C, and TL11D in the Appendix at the end of this document.

The table highlights some of the differences based on the situation and the form to be filled out and certified. Eligibility conditions for each form are described in the following separate sections.

Eligible tuition fee – Forms TL11A, TL11C, and TL11D

Enter the eligible tuition fees in Part 1. For a list of eligible tuition fees and non-eligible fees and expenses, see Income Tax Folio S1-F2-C2, Tuition Tax Credit, and Guide P105, Students and Income Tax.

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 Code in the United States.

Report the eligible tuition fees paid for courses taken in the particular calendar year shown in the top right corner of the form. This includes fees paid before the calendar year the student took the course and fees paid after the calendar year for that course.

Enter the duration of the course in the columns under box A, "Session periods," of Part 1.

Example

If a student pays tuition fees in August 2019 for the whole academic year covering September 2019 through April 2020, enter only the part of the tuition fees that relates to the session periods from September to December 2019 on the form for 2019. Enter the tuition fees for the 2020 sessions on a separate form for 2020.

If all or a part of eligible tuition fees paid in 2020 are for courses and session periods in 2019, include that part of the tuition fees on the form for 2019 after the fees are paid. If you need to change or correct the original 2019 form, print or stamp "**Amended**" at the top of the original form and on all copies.

If a student withdraws from a course or program and tuition fees are refunded, and a form or receipt had already been issued for the year, the educational institution should issue an amended form.

Enter the eligible tuition fees for the amount paid either in your country's currency or in Canadian dollars based on the exchange rates in effect at the time the fees were paid. In either case, identify the currency with the appropriate three-letter international currency code.

Example

Tuition fees of \$4,000 American dollars would be entered either as USD\$4,000 or CAN\$5,100.80 if the exchange rate for converting American dollars to Canadian dollars was 1.2752 at the time the fees were paid.

The Bank of Canada website (bankofcanada.ca) lists official rates of foreign exchange rates and a calculator for converting many currencies to Canadian dollars. If the fees were paid throughout the calendar year, use the **annual average exchange rate**.

Form TL11A, Tuition and Enrolment Certificate – University Outside Canada

Fill out Part 1 of Form TL11A to certify enrollment and eligible tuition fees for a qualifying student taking a course at a university outside Canada. For more information on how to fill out Part 1, go to "Eligible tuition fee – Forms TL11A, TL11C, and TL11D" on page 2.

Unless the student is a deemed resident of Canada, for tuition fees to qualify and be recorded and certified on Form TL11A, **all** of the following conditions have to 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 last at least three consecutive weeks
- each course must also lead to a degree of at least the bachelor level
- the tuition fees must consist of eligible fees and must have been paid for the calendar year shown on the form

Distance-learning courses conducted online 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 be either physically present on the campus of the foreign university, or virtually present at the university in scheduled, interactive, course-related activities conducted online.

Consequently, fees paid for distance-learning courses carried on by correspondence, which includes courses where students study largely at their own pace and where assignments or work are submitted electronically, do **not** qualify for the tuition tax credit.

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

A student participating in university studies that do not lead to a degree is **not** eligible for the tuition tax credit on Form TL11A, unless they commute regularly from Canada to a U.S. post-secondary educational institution or is a deemed resident of Canada. For more information, see the sections on Forms TL11C and TL11D on the following pages.

Form TL11C, Tuition and Enrolment Certificate – Commuter to the United States

Fill out Part 1 of Form TL11C to certify eligible tuition fees and the number of months as a qualifying student living in Canada throughout the calendar year near the United States border. For more information on how to fill out Part 1, go to "Eligible tuition fee – Forms TL11A, TL11C, and TL11D" on page 2.

The student must be enrolled at and regularly commute to an 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" are also accepted for purposes of Form TL11C.

For a list of educational institutions outside Canada that we accept for the tuition amount, go to canada.ca/taxes-deductions, select "Your tuition, education, and textbook amounts," and then select "Recognized educational institutions outside of Canada."

The term "**commute**" 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. Airline travel three times a semester, for example, is not considered a commute. In this case, consider if Form TL11A applies instead.

Distance-learning programs or correspondence and online courses do not apply to Form TL11C 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 three consecutive weeks and leads to a degree, you may consider if Form TL11A applies instead.

The course does **not** have to last at least three 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 United States may also be eligible for the tuition amount based on eligible tuition fees paid.

Form TL11D, Tuition Fees Certificate – Educational Institutions outside Canada for a Deemed Resident of Canada

Fill out Part 1 of 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 that provide courses at a **post-secondary level**. For more information on how to fill out Part 1, go to “Eligible tuition fee – Forms TL11A, TL11C, and TL11D” on page 2.

Effective January 1, 2017, and later years, fees for courses not at the post-secondary level that are paid to a university, college or other educational institution outside Canada that provides courses at the post-secondary level, qualify if the courses are taken to get or improve skills in an occupation by a student who is 16 years of age or older before the end of the year. However, for a deemed resident to claim the provincial or territorial education and textbook amounts, if applicable, the educational institution has to be a university outside Canada and Form TL11A must also be filled out.

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 the determination. If the student says that they are deemed resident, or presents Form TL11D, you may presume that they are “deemed resident of Canada.”

Generally deemed residents are people who stay in Canada for 183 days or more in a calendar 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, employees of the Canadian International Development Agency, and their children or dependents. See Income Tax Folio S5-F1-C1, Determining an Individual’s Residence Status.

A course does **not** have to last at least three consecutive weeks and does **not** have to lead to a degree, and a 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 Form TL11D, TL11A and TL11C. See Income Tax Folio S1-F2-C2, Tuition Tax Credit, and our Guide P105, Students and Income Tax.

All of the educational institutions accepted as a university outside Canada as described for Form TL11A are also accepted as such for purposes of Form TL11D.

References

Forms and publications

The CRA encourages electronic filing of your return. If you require a paper version of our forms and publications, go to canada.ca/cra-forms-publications or call one of the following numbers:

- **1-800-959-5525**, from Canada and the United States
- **613-940-8497**, from outside Canada and the United States. We only accept collect calls initiated by telephone operators. After your call is accepted by an automated response, you may hear a beep and experience a normal connection delay.

Online

Canada Revenue Agency..... canada.ca/revenue-agency

CRA forms..... canada.ca/cra-forms-publications

CRA student information canada.ca/taxes-students

CRA international student information.....canada.ca/taxes-international-students

CRA international webpage.....canada.ca/taxes-international

Association of Commonwealth Universities..... acu.ac.uk

Council for Higher Education Accreditation (CHEA) chea.org

Institute of Education Sciences National Center for Education Statistics.....nces.ed.gov/collegenavigator

Forms

- 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

Guide

- P105** Students and Income Tax

Other publications

- S1-F2-C2** Tuition Tax Credit
- S1-F2-C3** Scholarships, Research Grants and Other Education Assistance
- RC191** Qualified Donee: Becoming a Prescribed University Outside Canada
- RC192** Information for Students – Educational Institutions Outside Canada

Appendix

Table of differences between Forms TL11A, TL11C, and TL11D

Conditions	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
Must be a “university outside Canada” (see page 1)	YES	NO	NO
Can be another type of post-secondary institution	NO	YES	YES
Course must last at least three weeks and lead to a degree	YES	NO	NO
Student must be in full-time attendance	YES	NO	NO
Student must be enrolled full-time	YES	NO	NO
Student must be a deemed resident of Canada	NO	NO	YES

Note

Tuition fees for the TL11C and TL11D must be **more** than CAN\$100 for each educational institution.