



Tuition and Enrolment Certificate – Flying School or Club

Year : 20 _____

- Issue this form to a student who was 16 years of age or older before the end of the year to certify eligibility for the tuition fee for courses at a Canadian flying school or club certified by Employment and Social Development Canada (ESDC).
- Eligible tuition fees must be more than \$100. Claims for private licence instruction will only be considered if claimed with tuition fees for a commercial-level course or certified as in pursuit of an occupational skill.
- Students calculate their provincial or territorial education and textbook amounts (if applicable) based on the number of months indicated in Box B or C below.
- Eligible tuition fees include the cost of dual and solo flying hours under direction or supervision that are required to obtain applicable licences or ratings and are an integral part of a course of study, up to the minimum flight training requirements of Transport Canada. Eligible tuition fees **do not include** costs or other fees incurred that relate to the use of an aircraft to get flying experience over and above the minimum hours required to obtain your rating or licence.

Part 1 – Educational institution's certification

Student's name (print): _____

Type of course Tick the box(es) that apply:	Tuition fees paid (\$)	A Session periods				B Number of months for part-time	C Number of months for full-time
		From		To			
		Year	Month	Year	Month		
<input type="checkbox"/> Private pilot's licence							
<input type="checkbox"/> Commercial pilot's licence							
<input type="checkbox"/> Civil flying instructor rating							
<input type="checkbox"/> Helicopter category rating							
<input type="checkbox"/> Instrument rating							
<input type="checkbox"/> Other (specify): _____							
Total ▶							

Name of educational institution: _____

Address of educational institution: _____

I certify that the student named above was enrolled at this educational institution in courses leading to a commercial flying designation during the periods indicated, paid the tuition fees indicated, and that no part of the tuition fees were for:

- the use of an aircraft to get flying experience over and above the hours required by Transport Canada to obtain the rating or licence identified above;
- student activities (social or athletic)
- meals and lodging
- the cost of books (other than costs that are an integral part of the fees for a correspondence course), or
- charges other than fees for tuition and the related fees for admission, use of a library or a laboratory, examinations, or a diploma

Authorized officer's name and title (print)

Authorized officer's signature

Date

Part 2 – Student's disclosure

Fill out **A** or **B**, whichever applies. The Canada Revenue Agency may review your claim and ask for more information.

A. I certify that I intend to work in the occupation of _____ and was enrolled in the course entitled _____ to acquire skills in that occupation. Therefore, I may be able to claim or transfer the tuition fees paid.

B. I certify that I am qualified as a _____ and was enrolled in the course entitled _____ to improve skills in that occupation. Therefore, I may be able to claim or transfer the tuition fees paid.

Student's signature

Social insurance number

Date

Part 3 – Student's information

- Fill out **Schedule 11**, Tuition, Education, and Textbook Amounts, to calculate the **federal amount** you can claim on line 323 of Schedule 1, Federal Tax; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- Also fill out provincial or territorial **Schedule (S11)**, if you resided in a province or territory other than Quebec on December 31, to calculate the **provincial or territorial amount** you can claim on line 5856 of Form 428; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- If you want to transfer unused current-year amounts to **one** designated individual, fill out Part 4 of this form.

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

- You can transfer your unused current-year amounts to **one** designated individual. That individual can be either your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent. You cannot transfer your unused current-year amounts to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner claims the **spouse or common-law partner amount** or **amounts transferred from your spouse or common-law partner** on his/her tax return.
- If you transfer unused current-year amounts to your spouse or common-law partner, he or she has to fill out **federal Schedule 2**, Federal amounts transferred from your spouse or common-law partner, and, if he or she resided in a province or territory other than New Brunswick, Quebec, Ontario or Saskatchewan on December 31, **provincial or territorial Schedule (S2)**, Provincial (or territorial) amounts transferred from your spouse or common-law partner.

Designation for the transfer of an amount to a spouse or common-law partner, a parent, or a grandparent

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

to claim: (1) \$ _____ on line 324 of his or her **federal Schedule 1**, or on line 360 of his or her **federal Schedule 2**, as applicable
 Federal tuition amount

to claim: (2) \$ _____ on line 5860 of his or her **provincial or territorial Form 428**, or on line 5909 of his or her **provincial or territorial Schedule (S2)**, as applicable
 Provincial or territorial amount

Note 1: The amount on line (1) above cannot be more than the amount on line 16 of your **federal Schedule 11**.

Note 2: The amount on line (2) above cannot be more than the amount on line 19 (line 16 for the Yukon and line 23 for Nunavut) of your **provincial or territorial Schedule (S11)**. If you resided in New Brunswick, Quebec, Ontario or Saskatchewan on December 31, you are not required to fill out line (2) above.

Note 3: If you did not reside in the same province or territory as the designated individual on December 31, special rules may apply. For more information, call **1-800-959-8281**.

 Student's signature

 Social insurance number

 Date

See the privacy notice on your return.