



## EDUCATION AND TEXTBOOK AMOUNTS CERTIFICATE

Use this form if you are a **student who has a disability** and are enrolled in a qualifying educational program. You can claim a **full-time** education amount if you attended only part-time and you can claim the disability amount **or** you attended only part-time and you had a mental or physical impairment certified in a letter, or in Part 3 of this form, by an authorized person, but you do not qualify for the disability amount.

- This form is used to certify a student's eligibility for the education and textbook amounts and to show the maximum tuition, education, and textbook amounts that a student can transfer to a designated individual. The programs described below must be taken at a designated educational institution, such as a university or college, or at an institution certified by Human Resources and Skills Development Canada (HRSDC). For definitions of these programs, designated educational institutions and information on the textbook amount, see pamphlet P105, *Students and Income Tax*. If you took post-secondary courses outside Canada, see Information Sheet RC192, *Information for Students – Educational Institutions Outside Canada*. Both of these publications are available at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).
- To qualify for the **full-time** education amount, the student must have been enrolled in a **qualifying educational program** as a full-time student. Such a program must last at least three consecutive weeks and also require that each student spend at least 10 hours each week on course instruction or work in the program (excluding study time). Courses taken at an institution certified by HRSDC must have been to get or improve occupational skills.
- To qualify for the **part-time** education amount, the student must have been enrolled in a **specified educational program**. Such a program must last at least three consecutive weeks and require a minimum of 12 hours of instruction each month on courses in the program.
- **Do not enter the cost of textbooks on this form.** Students calculate the education and textbook amounts **based on the number of months** indicated in box B or C below. See Pamphlet P105, *Students and Income Tax*, at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).
- Complete 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 complete 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.

### Part 1 – Educational institution's certification

Name of educational institution	<b>A</b> Session periods				<b>B</b> Number of months for	<b>C</b> Number of months for
Address	From		To		<b>part-time</b>	<b>full-time</b>
Name of program or course	Year	Month	Year	Month		
Student's name						
I certify that the student was enrolled at this institution in a program as described above during the periods indicated.					<b>Total</b> ▶	
_____ Authorized officer's name and title (print)			_____ Authorized officer's signature		_____ Date	

### Part 2 – Student's statement

If you want to transfer unused tuition, education, and textbook amounts to a designated individual, complete Part 4 on the back of this form.

#### Complete this area in all cases

Tick (✓) whichever of the following applies to you:

- a)  I was enrolled as a part-time student in a qualifying educational program, and I qualify for the disability amount.
- b)  I was enrolled as a part-time student in a qualifying educational program because of a mental or physical impairment, as certified by a medical doctor, optometrist, audiologist, occupational therapist, psychologist, speech-language pathologist, or physiotherapist. (If you tick this box, your physician or other specialist must complete Part 3 on the back of this form or a signed letter.)
- c)  I was enrolled full-time and/or part-time.

**Note:** Tuition fees, the education amount, and the textbook amount may be claimed for courses taken at a certified institution only if the student was 16 or older at the end of the year.

Complete this area if you were enrolled at an institution certified by Human Resources and Skills Development Canada

I was enrolled in the course(s) titled \_\_\_\_\_ to get or improve skills in the occupation of \_\_\_\_\_.

**Part 3 – Certification for students with a disability**

Student's name	Period covered: <b>From:</b> _____ <b>To:</b> _____ (Year/Month) (Year/Month)
Certifier's name (print)	Certifier's Address
Description of the student's mental or physical impairment:	
I certify that the student named above had a mental or physical impairment, the effects of which were such that he or she could not reasonably have been expected to be enrolled as a full-time student.	
Tick (✓) whichever of the following applies to certifier:	
<input type="checkbox"/> Medical doctor	<input type="checkbox"/> Optometrist
<input type="checkbox"/> Occupational therapist	<input type="checkbox"/> Psychologist
<input type="checkbox"/> Audiologist	<input type="checkbox"/> Physiotherapist
<input type="checkbox"/> Speech-language pathologist	
_____	_____
Certifier's signature	Certifier's telephone number
	Date

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

- You can transfer your unused current-year tuition, education, and textbook 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 amounts to your spouse or common-law partner, he or she has to complete **federal Schedule 2, Federal Amounts Transferred From Your Spouse or Common-Law Partner**. If he or she resided in a province or territory other than Quebec on December 31, he or she **must** also complete **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, parent, or 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 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:** Line (1) above cannot be more than line 23 of your **federal Schedule 11**.

**Note 2:** If you resided in a province or territory other than Quebec on December 31, line (2) above cannot be more than line 19 (line 23 for the Yukon and Nunavut) of your **provincial or territorial Schedule (S11)**. If you resided in Quebec on December 31, an entry is not required on 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 details, call **1-800-959-8281**.

Student's signature	Social insurance number	Date
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