



Canada Revenue
Agency

Agence du revenu
du Canada

Students and income tax

2016



CANADA 150

Is this guide for you?

If you were a student during the year, this guide will give you helpful information about filing your income tax return.

If you are in Canada as an international student, go to cra.gc.ca/internationalstudents 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 cra.gc.ca/disability 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 your tax guide.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to cra.gc.ca/alternate. You can also get our publications and your personalized correspondence in these formats by calling **1-800-959-8281**. If you are outside Canada and the United States, call us at **613-940-8495**. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

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

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

What's new?

Canada child benefit (CCB)

As of July 2016, the CCB replaces the Canada child tax benefit (CCTB), and the universal child care benefit (UCCB); however you can still apply for previous years. For more information, go to cra.gc.ca/benefits. The CCB is a tax-free monthly payment made to eligible families to help them with the cost of raising children under 18 years of age. The CCB might include the child disability benefit and any related provincial and territorial programs. Canadians already receiving the UCCB or the CCTB do not have to apply for the new benefit.

Education and Textbook Tax Credits

Effective January 1, 2017, the federal education and textbook tax credits will be eliminated. This measure does not eliminate the tuition tax credit, and it does not affect the ability to claim the credits on your 2016 return. Unused education and textbook credit amounts carried forward from years prior to 2017 will remain available to be claimed in years after 2017.

Changes will be made to ensure that under other subsections of the income tax act – such as the tax exemption for scholarship, fellowship and bursary income – that currently rely on eligibility for the education tax credit, or use terms defined for the purposes of the education tax credit, will be unaffected by its elimination.

Scholarship exemption

For tax years after 2016, significant changes will be made to ensure the scholarship exemption remains unaffected by the elimination of the education tax credit. To claim the scholarship exemption, instead of having to qualify for the education tax credit in respect of the program, the student must be considered a qualifying student in respect of the program in the taxation year. The definition of a qualifying student is based on the same criteria used to determine if an individual qualifies for the education tax credit under the existing rules.

Qualifying student

Effective January 1, 2017, the new term “qualifying student” is introduced to ensure that income tax provisions relying on eligibility for the education tax credit, or using terms defined for the purposes of the credit remain unaffected by its elimination. These provisions, such as the scholarship exemption and Lifelong learning plan (LLP), will instead rely on eligibility as a qualifying student.

Auto-fill my return

Auto-fill my return is a secure CRA service that lets you or your authorized service provider to automatically fill in certain parts of your current year return. The CRA will have most tax information from most tax slips as well as registered retirement savings plan information, and carry forward amounts. To auto fill your return, you must be registered with My Account and be using a certified software product that offers this option. For more information go to cra.gc.ca/auto-fill.

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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 other educational institutions providing courses at a post-secondary school level;
- 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 student is enrolled in a course that lasts **at least three consecutive weeks** and leads to a degree at the bachelor level or higher; and
- universities, colleges, or other educational institutions in the United States that give courses at the post-secondary school level if the 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 he or she 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:

- the student attended only part-time and can claim the disability amount; or
- the student attended only part-time because he or she had a mental or physical impairment certified in a letter by a medical doctor, optometrist, audiologist, occupational therapist, psychologist, physiotherapist, or speech-language pathologist, but the student does not qualify for the disability amount. The student is responsible for requesting that their educational institution complete Form T2202A. 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 he or she

is taking courses by correspondence (which includes courses where assignments are submitted electronically).

If the student is taking courses over the Internet, he or she 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;
- only a few subjects or evening classes are taken;
- courses are taken only by correspondence; or
- 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.

Qualifying student

Effective January 1, 2017, the new term “qualifying student” is introduced to ensure that income tax provisions relying on eligibility for the education tax credit, or using terms defined for the purposes of the credit remain unaffected by its elimination. These provisions, such as the scholarship exemption and Lifelong learning plan (LLP), will instead rely on eligibility as a qualifying student.

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; and
- 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

This 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).

In the case of a student enrolled at a designated educational institution other than educational institutions certified by the Minister of Employment and Social Development Canada (ESDC), the student’s program of study must be at a post-secondary school level in order to qualify as a qualifying educational program.

An individual undertaking a post-doctoral fellowship is not considered to be enrolled in a qualifying educational program for purposes of the education tax credit.

Specified educational program

This is a program that lasts **at least three consecutive weeks** and requires that each student spend not less than **12 hours** in the month on courses in the program.

Note

A program is **not** considered a qualifying or specified educational program if the student receives, from a person with whom he or she deals at arm's length, a grant, reimbursement, benefit, or allowance for that program. However, such amounts do **not** include the amounts listed in the notes under "Education amount" on page 13.

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

Chapter 1 – Before you start

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 2016, the total of your pensionable employment income is more than \$3,500. For more information, see line 222 of the *General Income Tax and Benefit Guide*; or
- you received working income tax benefit (WITB) advance payments in 2016, or you want to apply for WITB advance payments for 2017.

Even if none of these requirements apply, you may want to file a return if **any** of the following situations apply:

- you want to claim a refund;
- you want the CRA to determine if you qualify for the good and services tax/harmonized sales tax credit (GST/HST credit) (including any related provincial credit). For example, you may be eligible if you turn 19 before April 2017;
- you or your spouse or common-law partner want to begin or continue receiving Canada child benefit payments;
- you want to carry forward or transfer the unused part of your tuition, education, and textbook amounts. For more information, see "Tuition, education, and textbook amounts" on page 11; or
- 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.

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

Which tax package should you use?

Generally, you have to use the 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 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 package for Ontario.

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

What should you do if you move?

If you move, let us know your new address **as soon as possible**. If you use direct deposit, advise us if you change your account number.

Keeping us informed will ensure that you keep getting any GST/HST credit, universal child care benefit payments, and Canada child benefit payments to which you may be entitled (including those from certain related provincial or territorial programs). Otherwise, your payments may stop, whether you receive them by cheque or by direct deposit.

Each year we conduct a number of review activities at different times during the year. Therefore, if you move, it is very important to make your change of address with us as soon as possible to allow us to communicate with you.

If you have registered with the My Account or MyCRA service, you can change your address by going to cra.gc.ca/myaccount or cra.gc.ca/mobileapps. Otherwise, you have to tell us your new address by phone, or in writing.

If you are writing, send your letter to your tax centre. Make sure you sign it and include your social insurance number, your new address, and the date of your move. If you are writing for another person, **including your spouse or common-law partner**, include their social insurance number and have them sign the letter authorizing the change to his or her records. The addresses of our tax centres are listed at cra.gc.ca/taxcentre.

How can you get the tax package 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.

If you are filing a paper return, you can get most of our publications, including the *General Income Tax and Benefit Guide* and forms book, by going to cra.gc.ca/forms or by calling 1-800-959-8281.

Social insurance number (SIN)

Before you file your return, you need a SIN. We use 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) for you. Check your

slips. If your SIN is missing or is incorrect, advise the slip preparer.

For more information, or to get an application for a SIN, contact Service Canada or visit servicecanada.gc.ca. You will find the addresses and telephone numbers of their offices on the website mentioned above or in the government section of your telephone book.

Representatives

You can authorize a representative such as your father, mother, spouse or common-law partner, tax preparer, or accountant to deal with the Canada Revenue Agency (CRA) on your behalf. When you give us consent to deal with a representative, either through My Account on our website or in writing, you are letting that person represent you for income tax matters, depending on the level of authorization you specify for the tax year, or years.

Note

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

For more information, search “Authorize or cancel a representative” at cra.gc.ca or get Form T1013, *Authorizing or Cancelling a Representative* at cra.gc.ca/forms or by calling 1-800-959-8281.

Chapter 2 – Filing your return

You can file your return using **EFILE**, **NETFILE**, the **Auto-fill my return service**, or you can file a paper return.

EFILE

Your EFILE service provider can complete and file your return for you.

NETFILE

You can file your return by Internet if you prepare your return with tax preparation software or web application. Most individuals are eligible to NETFILE. For more information, or to file your return, go to cra.gc.ca/netfile.

Notes

You cannot change your address when you file your return using NETFILE. For information about how to change your address, see “What should you do if you move?” on page 6.

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 lets you or your authorized service provider to automatically fill in certain parts of your current year return. The CRA will have most tax information from most tax slips as well as registered retirement savings plan information, and carry forward amounts. To auto fill your return, you must be registered with My Account and be using a certified software product that offers this option. For more information go to cra.gc.ca/auto-fill.

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, a Sunday, or a holiday recognized by the CRA, we consider your return to be filed on time or your payment to be paid on time, if we receive it or it is postmarked on the next business day.

If you file your return after the due date, your GST/HST credit and Canada child benefit 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. For more information, see the *General Income Tax and Benefit Guide*.

What do you include with your return and what records do you keep?

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; and
- T5 slips, which show investment income such as interest from bank accounts or from Canada Savings Bonds.

Supporting documents

The information in your paper return tax package will tell you when to attach other supporting documents such as certificates, forms, schedules, or receipts. Keep all receipts and documents for at least six years after you file your return. If the CRA chooses to review your return, you will need to submit your receipts to support your claims.

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 following year. For example, your notice of assessment will give you your

tuition, education, and textbook amounts carry-forward balance. To log in to My Account to view your notice of assessment online, go to cra.gc.ca/myaccount.

Even if you do not have to attach certain supporting documents to your return, or if you are filing your return electronically, keep them in case we select your return for review.

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 cra.gc.ca/myaccount.

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?

Generally, we can process returns filed electronically in as little as eight business days. We usually process paper returns in four to six weeks.

Note

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

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;
- Universal child care benefit (UCCB);
- registered education savings plan payments; and
- scholarships, fellowships, bursaries, and study grants, including:

- apprenticeship grants;
- research grants; and
- artists' project grants.

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

- your GST/HST credit;
- Canada child benefit payments, or related provincial or territorial program payments;
- most scholarships or bursaries, lottery winnings; or
- 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 *General 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 education amount, and 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

For tax years after 2016, significant changes will be made to ensure the scholarship exemption remains unaffected by the elimination of the education tax credit. To claim the scholarship exemption, instead of having to qualify for the education tax credit in respect of the program, the student must be considered a qualifying student in respect of the program in the taxation year. The definition of a qualifying student is based on the same criteria used to determine if an individual qualifies for the education tax credit under the existing rules.

Full-time enrolment

Post-secondary school scholarships, fellowships, and bursaries are generally not taxable if you are eligible to claim the full-time education amount. This qualifies you for the full scholarship exemption. The exemption will also be available if the scholarship fellowship or bursary is received in the year immediately preceding or following the year in which the individual could claim the full-time education amount.

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; and
- the period for which support is intended to be provided by the award.

Part-time enrolment

If you can claim the part-time education amount for a program, the scholarship exemption will be limited to the fees paid to the educational institution and costs incurred for program-related materials. The exemption will also be available if the scholarship fellowship or bursary is received in the year immediately preceding or following the year in which the individual could claim the part-time education amount.

If you do **not** qualify for either the full-time or the part-time education amount (see “Education amount” on page 13) and you have not received an artists’ project grant (see on this page), you can reduce the amount you received by the \$500 basic scholarship exemption, and put the remaining balance on line 130 of your tax return. The exemption can only be taken if the amount received is equal to or greater than \$500.

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 130 of your tax 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 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, visit servicecanada.gc.ca.

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 104 of your 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; and
- 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; and
- 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*.

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 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 for which you are able to claim the full time education amount;
- the tuition fees and costs incurred for program-related materials for a program of study for which you are able to claim the part-time education amount;
- the total of all amounts, where each amount is the lesser of each artists’ project grant you received or the expenses associated with that grant (other than the ineligible expenses described below); and
- 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 two bullets added together.

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 above.

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 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 130 of your 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 Information Sheet 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 enrollment 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 3 – Common deductions from income

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 *General Income Tax and Benefit Guide*.

Moving expenses

If the form you received from your educational institution has an amount in box C (full-time enrollment), 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.

You move for 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 4 – Non-refundable tax credits

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 Schedule 1 of your personal tax return.

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

- Canada employment amount (line 363);
- public transit amount (line 364);
- interest paid on student loans (line 319); and
- tuition, education, and textbook amounts (line 323).

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.

Canada employment amount

If you were an employee in 2016, you can claim an employment amount on line 363 of your Schedule 1.

Claim the lesser of:

- \$1,161; and
- the total of the employment income you reported on line 101 and line 104 of your return.

Public transit amount

Provided these costs have not already been claimed by someone else, only you (the student), or your spouse or common-law partner can claim the cost of transit passes purchased for use by:

- you;
- your spouse or common-law partner; and
- your children (or the children of your spouse or common-law partner) who are under 19 years of age on December 31.

You can claim these on line 364 of Schedule 1.

Types of transit passes

Passes for shorter duration periods – You can claim on line 364 of your Schedule 1 the cost of a pass that entitles you to unlimited travel for an uninterrupted period of at least five days, and you have purchased enough of these passes so that you are entitled to unlimited travel for at least 20 days in any 28-day period.

Passes for longer duration periods – The cost of a pass for a longer duration, such as a monthly pass, or annual pass which allows for unlimited travel within Canada on public transit during the year including local buses, streetcars, subways, commuter trains or buses, and local ferries, can also be claimed on line 364 of your Schedule 1.

Electronic payment cards – The cost of these can be claimed if they are used to make at least 32 one-way trips during an uninterrupted period of not more than 31 days.

Reimbursement of an eligible expense – If you have been reimbursed for some or all of the cost of the pass, you cannot claim the entire expense. Only claim the part of the amount for which you have not been or will not be reimbursed, including subsidies. However, if you have included the cost in your income, for example an amount appearing on your T4 slip, then you can deduct the full cost on your return, provided you have not deducted it in some other area of the tax 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 319 of your Schedule 1, the interest that you, or a person related to you, paid on that loan during 2016 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 tax 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.

Receipts

If you are filing electronically, keep your receipts in case we ask to see them at a later date. If you are filing a paper return, include your receipts for the amounts you are claiming.

Tuition, education, and textbook amounts

Effective January 1, 2017, the federal education and textbook tax credits will be eliminated. This measure does not eliminate the tuition tax credit, and it does not affect the ability to claim the credits on your 2016 return. Unused education and textbook credit amounts carried forward from years prior to 2017 will remain available to be claimed in years after 2017.

To claim your tuition, education and textbook amounts you must have received one of the following forms from your educational institution.

Note

To claim your tuition amount, 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.

These forms show the number of months you were enrolled either on a part-time (box B) or a full-time (box C) basis:

- Form T2202A, *Tuition, Education, and Textbook Amounts Certificate*;
- Form TL11A, *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*;

- Form TL11B, *Tuition, Education, and Textbook Amounts Certificate – Flying School or Club*;
- Form TL11C, *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*; or
- Form TL11D, *Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada*.

Note

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

Complete Schedule 11 to report your eligible tuition, education, and textbook amounts for the year, and any unused amounts carried forward from previous years that are shown on your notice of assessment or notice of reassessment for the previous year. The eligible tuition fees, education amounts, and textbook amounts should be based on the calendar year the course was taken and not the year the fees were paid.

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

Eligible tuition fees

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.

Generally, a course qualifies if it was taken at the post-secondary level or (for individuals 16 years of age or older at the end of the year) it develops or improves skills in an occupation and the educational institution has been certified by Employment and Social Development Canada (ESDC). As well, you must have taken the course in 2016.

Report the total eligible tuition fees on line 2 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; and
- 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:

<p>NAME OF INSTITUTION: _____</p> <p>IT IS HEREBY CERTIFIED:</p> <p>THAT the following examination _____ was taken by _____ on _____;</p> <p>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 <i>Income Tax Act</i>;</p> <p>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;</p> <p>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).</p> <p>Signature of Authorized Officer: _____</p>

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); and

- 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 amount

The form (see the list under “Tuition, education, and textbook amounts” on page 11) that you received from your educational institution will indicate if you were in full-time (box C) or part-time (box B) attendance.

For tax years prior to 2017, if you were in **full-time** enrollment (box C), you can claim \$400 for each month indicated on your tax form. This amount goes on line 6 of Schedule 11 of your tax return. You can claim this amount if you were enrolled in a qualifying educational program (see “Definitions” on page 5) at a designated educational institution (see “Definitions” on page 5) and any of the following apply:

- you were enrolled as a full-time student;
- you attended as a part-time student and you were eligible to claim the disability amount for the year; or
- you were a part-time student (and you do not qualify for the disability amount), but you had, in the year, a mental or physical impairment restricting you in one of the activities listed in Guide RC4064, *Disability-Related Information*, but you do not qualify for the disability amount. If this is the case, you will need to obtain a letter from a medical doctor, optometrist, audiologist, occupational therapist, psychologist, physiotherapist, or speech language pathologist certifying your impairment. This is in addition to the applicable form (see the list under “Tuition, education, and textbook amounts” on page 11) from your educational institution.

Note

If you are a **co-operative student** who attends an educational institution for an academic period and then you work for a similar period in a business or industry that relates to your academic studies, you are considered a full time student **only** during the months you attend the educational institution.

If you were in **part-time** enrollment (box B) for tax years prior to 2017, you can claim \$120 for each month indicated on your tax form. This amount goes on line 3 of Schedule 11 of your tax return. You can claim this amount if you were enrolled in a specified educational program (see “Definitions” on page 5) at a designated educational institution (see “Definitions” on page 5).

You can claim only one education amount for each month, either the full time amount or the part time amount.

If you were under 16 at the end of the year, you can claim the education amount only for courses you took at the post-secondary level.

Providing all other requirements are met, you may be able to claim the education amount even if you received a salary or wages while you were taking a course related to your job.

Your educational institution completes and issues Form T2202A, *Tuition, Education, and Textbook Amounts Certificate*, Form TL11A, *Tuition, Education, and Textbook Amounts Certificate – University outside Canada*, Form TL11B, *Tuition, Education, and Textbook Amounts Certificate – Flying School or Club* or Form TL11C, *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*, whichever applies. It shows the number of months you were enrolled in a qualifying educational program or a specified educational program.

You **cannot** claim the education amount if you:

- received a grant, reimbursement, benefit, allowance or were reimbursed for the cost of your courses by your employer or another person, with whom you deal at arm’s length; or
- received a benefit as part of a program (such as free meals and lodging from a nursing school).

Notes

A grant, reimbursement, benefit, or allowance does not include any scholarship, fellowship, bursary, or prize you received, or any benefit you received under the *Canada Student Financial Assistance Act*, the *Canada Student Loans Act*, the *Apprentice Loans Act* or the *Act respecting financial assistance for education expenses of the province of Quebec*.

These amounts also do not include any financial assistance provided under Part II of the *Employment Insurance Act* (as shown in box 20 of your T4E slip), a labour market development agreement as part of a similar provincial or territorial program, or a program developed under the authority of the *Department of Employment and Social Development Act*.

Courses taken for purposes of educational upgrading to allow entry into a university or college program would **not normally qualify** for the education tax credit because these courses are not considered to be at a post-secondary school level.

A post-secondary program that consists principally of research will be eligible for the education amount, and the scholarship exemption, only if it leads to a college or CEGEP diploma, or a bachelor, masters, or doctoral degree (or an equivalent degree). Accordingly, post-doctoral fellowships will continue to be taxable.

Textbook amount

For tax years prior to 2017, you can claim this amount if you are entitled to claim the education amount (see above).

The amount is:

- \$65 for each month you qualify for the full time education amount (total of box C times \$65). Enter this amount on line 7 of Schedule 11; or

- \$20 for each month you qualify for the part time education amount (total of box B times \$20). Enter this amount on line 4 of Schedule 11.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later. If you are filing a paper return, attach your completed Schedule 11 but do not send your other documents. Keep them in case we ask to see them later.

Chapter 5 – Transfer or carry forward amount

You have to **claim** your tuition, education, and textbook amounts first on your own 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 part of your tuition, education, and textbook amounts, file your return and a completed Schedule 11 so we can update our records with your unused tuition, education, and textbook amounts available to carry forward to other years.

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

Once you have completed Schedule 11, if you still have unused credit available, you can now choose one of the following options.

Transfer the amount

You may transfer a maximum of \$5,000, minus the amount you used to reduce your tax owing as calculated on Schedule 11. You can transfer all or some to your spouse or common-law partner (who would claim it on line 360 of his or her Schedule 2) or to your or your spouse's or common-law partner's parent or grandparent (who would claim it on line 324 of his or her Schedule 1).

Depending on their province or territory of residence, your spouse or common-law partner may have to complete Schedule (S2) to calculate their provincial or territorial transfer amounts.

To designate your transfer, complete part 3 of Form TL11A, *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*, part 4 of Form TL11B, *Tuition, Education, and Textbook Amounts Certificate – Flying School or Club*, part 4 of Form TL11C, *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*, or Form T2202A, *Tuition, Education, and Textbook Amounts Certificate*.

Carry forward the amount

You can **carry forward** and claim in a future year the part of your tuition, education, and textbook amounts you cannot use (and do not transfer) for the 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 return and complete Schedule 11.

Note

If you carry forward an amount, you will not be able to transfer it to anyone.

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

Chapter 6 – Child and family benefits

You may be eligible to receive other credits and benefits. Here is a list of credits and benefits that you may be eligible to receive:

- goods and services tax/harmonized sales tax (GST/HST) credit and related provincial credits;
- Canada child benefit (CCB); and
- related provincial and territorial credits.

For more information on your eligibility and how to apply for related credits and benefits, go to cra.gc.ca/benefits. You can apply online for child benefits, and get information online about child and family benefits, by going to cra.gc.ca/myaccount. You can also call us at 1-800-387-1193 for questions about GST/HST credits, and the CCB.

Chapter 7 – Other provincial or territorial credits

If you lived anywhere in Canada except Quebec on December 31, you may be eligible to claim provincial or territorial credits on your return. See your income tax package to find out if there are any provincial or territorial credits you can claim.

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

References

To get our forms or publications, go to cra.gc.ca/forms or call 1-800-959-8281.

Internet

- Students, at cra.gc.ca/students
- International students, at cra.gc.ca/internationalstudents

Guides

- T4044, *Employment Expenses*
- T4058, *Non-Residents and Income Tax*
- RC192, *Information for Students – Educational Institutions Outside Canada*
- RC4092, *Registered Education Savings Plans*
- RC4112, *Lifelong Learning Plan (LLP)*

Forms

- RC96, *Lifelong Learning Plan (LLP) Request to Withdraw Funds from an RRSP*
- T1-M, *Moving Expenses Deduction*
- T778, *Child Care Expenses Deduction*
- T1013, *Authorizing or Cancelling a Representative*

- T2202A, *Tuition, Education, and Textbook Amounts Certificate*
- TL11A, *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*
- TL11B, *Tuition, Education, and Textbook Amounts Certificate – Flying School or Club*
- TL11C, *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*
- TL11D, *Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada*

Interpretation bulletins

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

Income tax folios

- S1-F2-C1, *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*

My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

To register for My Account, go to cra.gc.ca/myaccount. Registration is a two-step process. You will be asked to enter some personal information and create a user ID and password or use a Sign-in Partner. Be sure to have your current and previous year's personal tax returns on hand. To register, a return for one of these two years must have been assessed. After you complete step one, you will have instant access to some of your tax and benefit information. Step two includes the mailing of the CRA security code. We will mail it to the address we have on file for you. The separate mailing of the security code is a measure used to protect you from identity theft and to ensure the security of your personal information. You will have access to the full suite of services available in My Account once you enter your code.

An authorized representative can access most of these online services through Represent a Client at cra.gc.ca/representatives.

MyCRA – Mobile app

Getting ready to file? Use MyCRA to:

- check your RRSP deduction limit;
- look up a local tax preparer; and
- see what tax filing software the CRA has certified.

Done filing? Use MyCRA to:

- check the status of your tax return; and
- view your notice of assessment.

Use MyCRA throughout the year to:

- view your personalized benefit and credit payment amounts;
- check your TFSA contribution room;
- update your contact details;
- manage your direct deposit and online mail information; and
- request your proof of income (option C).

To get more details on what you can do with MyCRA and to access the CRA's web-based mobile app, go to cra.gc.ca/mobileapps.

MyBenefits CRA – get your information on the go!

You can use MyBenefits CRA mobile app to securely access your benefit information. You can see your personalized benefit amounts and dates, including related provincial and territorial programs, or the status of your application for child benefits. To get more details on the MyBenefits CRA mobile app, go to cra.gc.ca/mobileapps.

For more information

What if you need help?

If you need more information after reading this publication, go to cra.gc.ca/students or call 1-800-959-8281.

Community Volunteer Income Tax Program (CVITP)

If you are unable to prepare your income tax and benefit return, community organization volunteers can prepare your tax return for you if you have modest income and a simple tax situation. For more information about the CVITP, or to find out how to become a volunteer, go to cra.gc.ca/volunteer or call 1-800-959-8281.

Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. To enrol for direct deposit or to update your banking information, go to cra.gc.ca/directdeposit.

Forms and publications

To get our forms and publications, go to cra.gc.ca/forms or call one of the following numbers:

- from Canada and the United States, 1-800-959-8281;
- from outside Canada and the United States, 613-940-8495.

We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

Contacting us with international enquiries

- Calls from Canada and the U.S, 1-800-959-8281;
- Calls from outside Canada and the U.S, 613-940-8495;
- Fax, 613-941-2505.

Regular hours of service

- Monday to Friday (holidays excluded);
- 9:00 a.m. to 5:00 p.m., Eastern time.

Extended hours of telephone service

From mid-February to the end of April (except Easter weekend):

- Monday to Friday – 9:00 a.m. to 9:00 p.m., Eastern time;
- Saturday – 9:00 a.m. to 5:00 p.m., Eastern time.

Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to cra.gc.ca/lists.

Tax Information Phone Service (TIPS)

For personal and general 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 during regular business hours.

Tax information videos

We have a number of tax information videos for individuals on topics such as the income tax and benefit return, the Canadian tax system, and tax measures for persons with disabilities. To watch our videos, go to cra.gc.ca/videogallery.

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); see the *Taxpayer Bill of Rights*.

You can file a service complaint if you are not satisfied with the service you get from the CRA.

There are three steps to resolve your service-related complaint.

Step 1 – Talk to us first

If you are not satisfied with the service you received, you can file a service complaint. Before you do this, we recommend that you try to resolve the matter with the 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 cra.gc.ca/contact.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

Step 2 – Contact the CRA Service Complaints Program

The CRA Service Complaints Program is for individuals and businesses. The program provides another level of review if you are not satisfied with the results from step 1 in the service complaint process. Generally, service-related complaints refer to the quality and timeliness of our work.

To file a complaint with the CRA Service Complaints Program, fill out Form RC193, *Service-Related Complaint*.

For more information on the CRA Service Complaints Program and how to file a complaint, go to cra.gc.ca/complaints.

Step 3 – Contact the Office of the Taxpayers’ Ombudsman

If, after following steps 1 and 2, your service-related complaint is still not resolved, you can submit a complaint with the Office of the Taxpayers’ Ombudsman.

For information about the Office of the Taxpayers’ Ombudsman and how to submit a complaint, go to oto-boc.gc.ca.

Reprisal complaint

If you believe that you have experienced reprisal, complete Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to cra.gc.ca/reprisalcomplaints.

Due dates

When the due date falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, we consider your payment to be on time if we receive it on the next business day. Your return is considered on time if we receive it or if it is postmarked on or before the next business day.

For more information, go to cra.gc.ca/importantdates.

Cancel or waive penalties or interest

The CRA administers legislation, commonly called the taxpayer relief provisions, that gives the CRA discretion to cancel or waive penalties or interest when taxpayers are unable to 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 2017 must relate to a penalty for a tax year or fiscal period ending in 2007 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 2017 must relate to interest that accrued in 2007 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 cra.gc.ca/taxpayerrelief.

If you received scholarships, fellowships, or bursaries in the taxation 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 at line 130.

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

Calculation of scholarship exemption for the taxation year:			
Scholarships, fellowships, and bursaries received by you in the taxation year for your enrolment in a program that entitles you to claim the part-time education amount in the taxation year, the immediately preceding taxation year, or the following taxation year.			1
Fees paid to the educational institution and costs of program-related material for the program for which you are able to claim the part-time education amount. Do not include costs and fees paid that you claimed for a scholarship exemption in a previous year.			2
Enter the amount from line 1 or line 2, whichever is less.	_____	3	
Line 1 minus line 2 (if negative, enter "0")			4
Basic scholarship exemption			5
Enter the amount from line 4 or line 5, whichever is less.	_____	6	
Add lines 3 and 6. This is your total scholarship exemption.			7
Calculation of amounts to be included in income for the taxation year:			
Total of all scholarships, fellowships, and bursaries received by you in the taxation year in connection with your part-time enrolment in an educational program.			8
Enter your scholarship exemption for the taxation year from line 7 above.			9
Line 8 minus line 9. This is the amount of scholarship, fellowship, and bursary income that you must include at line 130 of your return.			10