



Note that the following expenses are not considered tuition or examination fees:

- room and board and books;
- student association dues;
- travel and parking;
- any other expenses for which you did not receive an official receipt.

A tax credit can also be claimed with respect to interest paid on a student loan. For further information, consult the guide to the income tax return.



This publication is provided for information purposes only. It does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

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FAIR.

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TAX CREDIT FOR TUITION OR EXAMINATION FEES

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Cette publication est également disponible en français et s'intitule *Crédit d'impôt pour frais de scolarité ou d'examen* (IN-112).



Tuition or examination fees paid in 1997 or after may entitle you to the tax credit for tuition or examination fees for the year the fees were paid or a subsequent year. You can **claim** the tax credit when you file your income tax return.

You can also **carry forward** the amount of your tuition or examination fees to a future year (since it may be to your advantage to claim the tax credit for a year in which your income is higher). You can also choose to **transfer** a portion of your tax credit to another person. In all of the above cases, the amount of your tuition or examination fees paid for the year concerned must total more than \$100.

Only a student can claim the tax credit for tuition or examination fees, even if the fees were paid by another person. The tax credit for tuition or examination fees is a non-refundable tax credit, which means the credit reduces your income tax payable.

Claiming the tax credit

To **claim** the tax credit, you must complete Part A of Schedule T. Enter on line 398 of your income tax return the amount of the tax credit you are claiming for the tuition or examination fees paid in the year for which you are filing the return¹ or in previous years. You cannot claim the tax credit for fees paid before 1997 or for amounts that you have already used in the calculation of the credit.

Carrying forward the amount of your tuition or examination fees

If your income is not high enough for you to take full advantage of the tax credit, you can carry forward the amount of your tuition and examination fees to claim the tax credit in a future year. To **carry forward** the amount of your tuition or examination fees, you must complete Part A of Schedule T.

There is no limit to the amount that you can carry forward.

Example

Michelle is completing her income tax return for 2013. She paid tuition fees for 2009 through 2013. She has decided to carry her fees forward to claim her tax credit in a year in which her income will be higher. Michelle calculates the total fees that can be carried forward by completing Part A of Schedule T, which she encloses with her income tax return.

1. The amount of the tuition or examination fees you paid may be entered on the RL-8 slip provided by your educational institution.



Transferring a portion of your tuition or examination fees

Transferring an amount to your spouse

You cannot transfer all or part of your tax credit for tuition or examination fees to your spouse. However, you can **transfer** to your spouse the unused portion of your non-refundable tax credits. You and your spouse must both enter on line 431 of your respective returns the amount transferred.

Transferring an amount to a parent or grandparent

You can transfer the unused portion of the tax credit to one of your parents or grandparents or one of your spouse's parents or grandparents provided that the transferred portion relates to the tuition or examination fees paid in the year.

To do so, you must complete parts A and B of Schedule T. The person to whom you are making the transfer must complete Part D of Schedule A.

You cannot transfer an unused portion of your tax credit if that portion relates to the tuition or examination fees paid for prior years.

Retention of documents

You must retain all documents pertaining to the tuition or examination fees that entitle you to the tax credit, as you may be required to submit them to us on demand.