



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 education and tuition costs? If so, this information will help you to understand, fill in and certify the applicable Canadian tuition, education, and textbook 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 complete and certify one of the student tax forms.

Pamphlet P105, *Students and Income Tax*, and the website www.cra.gc.ca/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 complete and certify for students

Students who file a Canadian income tax 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, Education, and Textbook Amounts Certificate – University outside Canada*
- 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*

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.

To get our forms and publications, go to www.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, **1-613-940-8495**. We accept collect calls by automated response. Please note that you may hear a beep and experience a normal delay.

Note

When a part-time student has an impairment in **physical or mental functions**, the effects of which are such that the student is unable to enroll full-time, the student can ask the educational institution to certify Form T2202A, *Tuition, Education and Textbook Amounts Certificate*. You are certifying that the student, although enrolled part-time, was taking one or more courses from a qualifying educational program. This additional form may entitle the student to claim full-time rather than part-time education and textbook amounts.

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 IC97-2, *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.

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 (except for the TL11D) the number of months that are eligible for the education and textbook amounts for courses the student took 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 tax 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.

What are the tuition, education, and textbook amounts?

These are non-refundable amounts that students may claim on their Canadian income tax return to reduce the tax they might have to pay.

Certify the **eligible tuition** fees paid for qualifying courses taken in the calendar year and the number of eligible months the student was enrolled in courses that qualify for the full-time or part-time **education and textbook amounts**, as defined on the following pages.

Students calculate the education and textbook amounts on a Canadian income tax return based on the number of months that you certified as qualifying for full-time or part-time education. These amounts are set by law and are intended to offset education costs (other than tuition).

Although the textbook amount is used to help offset the cost of textbooks, it is **not** based on the actual cost of textbooks. Under no circumstances can the cost of textbooks be added or shown as eligible tuition fees paid to an educational institution outside Canada. In short, do not certify any textbook amounts.

The eligibility criteria for the tuition amount are not the same as the education amount. The eligibility criteria that qualify 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 completed and certified. Eligibility conditions for each form are described in the following separate sections for each form.

Form TL11A, Tuition, Education, and Textbook Amounts Certificate – University outside Canada

Fill out Form TL11A to certify eligible tuition fees and the number of months that qualify for the education amount for a student taking a course at a university outside Canada that lasts at least three consecutive weeks and leads to a degree of at least the bachelor level.

For Canadian students commuting across the border to a post-secondary school in the United States, refer to the instructions for Form TL11C; for students who are **deemed residents** of Canada, refer to the instructions for Form TL11D. The requirements differ for these situations.

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; and
- it is organized for teaching, study, and research in the higher branches of learning.

An educational institution outside Canada that confers only **associate** degrees, diplomas, certificates or other degrees at a level lower than the bachelor level or equivalent, does **not** qualify. Also, an institution that is **affiliated** with a university but does not have the authority to confer degrees, does **not** qualify. The institution itself must be able to confer degrees at the baccalaureate level or higher to be accepted as a university outside Canada.

The foreign educational institutions listed in Schedule VIII of the *Income Tax Regulations* are qualified donees if they are also included on a publicly available list that we maintain, which means that donations they receive may be eligible for a non-refundable tax credit (or a deduction for corporations). These institutions are also considered universities outside Canada for purposes of the tuition, education, and textbook amounts. To find out more about the criteria for this status, see Information Sheet RC191, *Becoming a Prescribed University outside Canada*.

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.

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 links to the relevant websites under “References and publications” at the end of this information sheet.

Educational institutions already listed in the groups of qualified institutions mentioned previously **do not** need to apply for confirmation of eligibility. However, we recommend that institutions that have not received confirmation of eligibility apply in writing to us to confirm that we consider the institution a university outside Canada. For this purpose, **only** an official or authorized representative of the institution can mail a written request to:

Assessment and Benefit Services Branch
Individual Returns Directorate
Canada Revenue Agency
750 Heron Road
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 photocopy of 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; and
- a printed 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.

To find out if an educational institution is already considered a university outside Canada for purposes of claiming tuition, education, and textbook amounts, call one of the telephone numbers shown under "Call us" on page 6.

Tuition amount – Form TL11A

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 for the student of at least the bachelor level or higher; and
- the tuition fees must consist of eligible fees and must have been **paid** for the calendar year shown on the form.

Note

Distance-learning courses conducted by Internet **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 by Internet.

Consequently, fees paid for distance-learning courses carried on by correspondence-type methods, 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 amount. However, these courses may qualify for the

education amount, as the eligibility criteria are different. See "Education amount – Form TL11A" on page 4.

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, education, or textbook amounts on Form TL11A, unless he or she commutes 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.

Part 1 – Educational institution's certification

Enter the eligible tuition fees in Part 1 (second bullet). For a list of eligible tuition fees and non-eligible fees and expenses, see Income Tax Folio S1-F2-C2, *Tuition Tax Credit*, and our Pamphlet P105, *Students and Income Tax*. They are both available at www.cra.gc.ca/forms.

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 Service code in the United States.

Before entering the tuition fees in Part 1, make sure that the fees conform to the description of eligible fees in the certification area and in the Income Tax Folio S1-F2-C2, *Tuition Tax Credit*.

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 in box A, "Session periods," of Part 1 – Educational institution's certification.

For example, if a student pays tuition fees in August 2013 for the whole academic year covering September 2013 through April 2014, enter only the part of the tuition fees that relates to the session periods from September to December 2013 on the form for 2013. Enter the tuition fees for the 2014 sessions on a separate form for 2014.

If all or a part of eligible tuition fees paid in 2014 are for courses and session periods in 2013, include that part of the tuition fees on a Form TL11A for 2013 after the fees are paid. If you need to change or correct the original 2013 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. For example, tuition fees of \$4,000 American dollars would be entered either as US\$4,000 or CAN\$4,193.20, if the exchange rate for converting

American dollars to Canadian dollars was 1.0483 at the time the fees were paid.

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

Education amount – Form TL11A

For any month to qualify for the full-time or part-time education amount and be recorded on Form TL11A, **all** of the following conditions must be met:

- the student has to be **enrolled** in a course or learning program at a university outside Canada;
- the course (or at least one of the courses of the student's learning program in the particular month) must last **at least** three consecutive weeks and lead to a bachelor degree or higher for the student; and
- the student **must be** enrolled in a qualifying educational program as a full-time student (for the full-time credit) or a specified educational program (for the part-time credit), as defined below.

A **qualifying educational program** is a program that lasts at least three consecutive weeks and requires that each student spend at least 10 hours per week on course instruction or work throughout the program's duration (not including study time). **However**, for a university outside Canada, the definition of a designated educational institution in the *Income Tax Act* requires that a student must be enrolled in at **least** one course that lasts at least **three consecutive weeks and leads to a degree**. **Both** definitions have to be met for any given month.

A **specified educational program** lasts at least three consecutive weeks and requires that each student spend at least 12 hours in the month on courses in the program. However, even for a part-time student enrolled in a university outside Canada, a learning program must also include **at least** one course that lasts at least **three consecutive weeks and leads to a degree**.

Note

A student enrolled in a university outside Canada usually meets the three week duration requirement when he or she takes one or more courses in a program that lasts at least three consecutive weeks. The requirement for a three-week course leading to a degree does not apply to certain Canadian students commuting to a university, college or other post-secondary institution in the United States (see the instructions for Form TL11C on page 5).

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

A student who does not qualify for the tuition amount may still qualify for the education amount because the education amount is based on **enrolment**, **not** full-time **attendance**. For example, a part-time student enrolled in a specified educational program may qualify for the part-time education amount.

The months in which a program starts or ends may be eligible and may be counted as complete months. **To count a month**, that month must include at least **one day** that is an integral part

of a qualifying educational program or specified educational program, and the program must include at least **one course** that lasts at least three consecutive weeks and leads to a degree.

If a student receives scholarships, fellowships, bursaries, and prizes for achievement, the student can still claim the education amount. However, a student may not be able to claim the education amount if he or she receives a benefit from an arm's-length party. A benefit can include free tuition, an allowance from the student's employer, or support from his or her parent's employer. For more information, see Income Tax Folio S1-F2-C1, *Education and Textbook Tax Credits*. The educational institution does **not** have to determine if the student received a reimbursement of education costs when preparing any of these student forms.

When a student withdraws from a course or drops a course before it is completed, we will generally rely on the educational institution's determination of whether the student was enrolled in the course at any particular time.

For more information about the education amount, see Income Tax Folio S1-F2-C1, *Education and Textbook Tax Credits*, and our Pamphlet P105, *Students and Income Tax*.

TL11A, column C – Number of months for full-time credit

Record in column C the number of months that a student is **enrolled in a qualifying educational program as a full-time student**.

Distance-learning programs such as correspondence and Internet courses may be eligible for the full-time credit if the course load is such that the student can be considered enrolled full-time and the program is a "qualifying educational program" as defined on this page.

However, if a student takes a correspondence type course or program (for example, completed at the student's own pace), the number of months that the student is eligible for the education amount can not exceed the number of months that a student following a scheduled course or program in a conventional classroom would take to complete the particular courses.

Each eligible month can be counted only once (maximum 12 months) and a student is either not enrolled **or** enrolled part-time or full-time for any given month.

A "month" refers to the months of the **calendar year** and not to a 30-day period. In column C, enter the number of eligible months (not the month names) of enrolment on the line that corresponds to the course's session periods in box A.

A student in a co-operative educational program where no courses (or only incidental courses) are taken is not considered to be enrolled full-time at the designated educational institution while he or she completes a work term in a business or industry related to their field of study (for example, with a co-op employer). The student is considered to be enrolled full-time only during the months in which he or she is attending university. A student may be eligible for the education amount when the course otherwise qualifies and the work is not part of a co-operative educational program.

The requirement to be in **full-time enrolment** at the educational institution is a **separate criterion** from the requirement that a

particular program be of a minimum duration and require a minimum amount of hours on courses or work to be a **qualifying educational program**.

TL11A, column B – Number of months for part-time credit

Part-time students record the number of months that they are **enrolled** in a specified educational program (as defined on page 4) in column B.

Column B **cannot** include any months that have been included in column C for the full-time education amount.

Since a student does not have to be enrolled full-time for the part-time credit, distance learning programs or correspondence and Internet courses may qualify if the learning program is a specified educational program. The earlier paragraph about correspondence-type learning programs also applies to the part-time credit.

Form TL11C, Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States

Fill out Form TL11C to certify eligible tuition fees and the number of months that qualify for the education amount of a student living in Canada **throughout the calendar year** near the United States border. 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” as described in Form TL11A are also accepted as for purposes of Form TL11C.

To find out if an educational institution is considered a university outside Canada for purposes of claiming tuition, education, and textbook amounts, call one of the telephone numbers shown under the heading “Call us” on page 6.

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 Internet 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.

Tuition amount – Form TL11C

For tuition fees to qualify for the tuition amount and be recorded and certified on Form TL11C for a Canadian student commuting to the United States, the following conditions apply:

- the institution has to be a **university, college**, or other United States educational institution that offers courses at a **post-secondary level**; and
- the **eligible tuition fees** paid to any one institution that the student is enrolled must be **more than \$100**.

Note that 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.

When entering the eligible tuition fees in Part 1 of Form TL11C, refer to the instructions under the heading “Part 1 – Educational institution’s certification” on page 3.

Education amount – Form TL11C

For any month to qualify for the part-time or full-time education amount and be recorded on Form TL11C for a Canadian student commuting to the United States, the following conditions apply:

- the institution has to be a **university, college** or other United States educational institution that offers courses at a **post-secondary level**; and
- the student has to be enrolled in a **qualifying** educational program to qualify for the full-time education amount, or in a **specified** educational program to qualify for the part-time education amount. The definition of these two programs is the same as explained for Form TL11A (see page 4), **except** that a program course does **not** have to last at least three consecutive weeks and does **not** have to lead to a degree.

Although the education amount is based on enrolment, a commuter student must actually be in attendance at the post-secondary educational institution in the United States.

In column B of Form TL11C, enter the number of months the student is enrolled part-time for which he or she may claim an education amount. Enter the number of months the student is enrolled full-time in column C.

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

Fill out 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**.

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 a student says that he or she is a deemed resident, or presents Form TL11D, you may presume that he or she is a “deemed resident of Canada.”

Examples of 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*.

The education amount is not recorded on Form TL11D. If the educational institution is a university outside Canada, and the

course lasts at least three consecutive weeks and leads to a degree for the student, you must also fill out Form TL11A.

For tuition fees to qualify for the tuition amount and be recorded and certified on Form TL11D, the following conditions apply:

- the educational institution has to be a university, college or other recognized educational institution that offers courses at a **post-secondary level**; and
- the eligible tuition fees paid to any one institution must be **more than \$100**.

However, 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 Pamphlet 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.

Distribution of forms

Since students may be able to transfer all or a part of their tuition, education, and textbook amounts to a spouse, common-law partner, parent, or grandparent who may also need a copy of the form for tax filing purposes, 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 and education amounts 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.

Call us

If you need more information after reading this publication, visit www.cra.gc.ca or call one of the following numbers:

- from Canada and the U.S., **1-800-959-8281**;
- from outside Canada and the U.S., **1-613-940-8495**.
We accept collect calls by automated response. Please note that you may hear a beep and experience a normal connection delay;
- fax, **1-613-941-2505**.

Regular hours of service

Monday to Friday (except holidays)
8:15 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 – 8:15 a.m. to 9:00 p.m., Eastern time
Saturday – 9:00 a.m. to 5:00 p.m., Eastern time

Your opinion counts

If you have comments or suggestions that could help us improve our publications, send them to:

**Taxpayer Services Directorate
Canada Revenue Agency
395 Terminal Avenue
Ottawa ON K1A 0L5**

References and publications

Forms

- TL11A** *Tuition, Education, and Textbook Amounts Certificate – University outside Canada*
- 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*

Pamphlet

- P105** *Students and Income Tax*

Other publications

- S1-F2-C1** *Education and Textbook Tax Credits*
- S1-F2-C2** *Tuition Tax Credit*
- S1-F2-C3** *Scholarships, Research Grants and Other Education Assistance*
- RC191** *Becoming a Prescribed University outside Canada*
- RC192** *Information for Students – Educational Institutions outside Canada*

Internet

- Canada Revenue Agency www.cra.gc.ca
- CRA forms.....www.cra.gc.ca/forms
- CRA student information.....www.cra.gc.ca/students
- CRA international student information
..... www.cra.gc.ca/internationalstudents
- CRA international webpagewww.cra.gc.ca/international
- Association of Commonwealth Universitieswww.acu.ac.uk
- Council for Higher Education Accreditation (CHEA)
..... <http://www.chea.org/>
- Institute of Education Sciences National Center for Education
Statistics <http://nces.ed.gov/collegenavigator/>

Appendix

Table of differences between Forms TL11A, TL11C, and TL11D

TL11A: Tuition, Education, and Textbook Amounts Certificate – University outside Canada							
Conditions:	Must be a “university outside Canada”	Can be another type of post-secondary institution	Course must last at least three weeks and lead to a degree	Student must be in full-time attendance	Student must be enrolled full-time	Must be a “qualifying educational program”	Must be a “specified educational program”
Tuition fees	YES	NO	YES	YES	YES	N/A	N/A
Education amount: Full-time	YES	NO	YES	NO	YES	YES	NO
Education amount: Part-time	YES	NO	YES	NO	NO	NO	YES
TL11C: Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States							
Conditions:	Must be a “university outside Canada”	Can be another type of post-secondary institution	Course must last at least three weeks and lead to a degree	Student must be in full-time attendance	Student must be enrolled full-time	Must be a “qualifying educational program”	Must be a “specified educational program”
Tuition fees*	NO	YES	NO	NO	NO	N/A	N/A
Education amount: Full-time	NO	YES	NO	NO	YES	YES	NO
Education amount: Part-time	NO	YES	NO	NO	NO	NO	YES
TL11D: Tuition Fees Certificate – Educational Institutions outside Canada for a Deemed Resident of Canada							
Conditions:	Must be a “university outside Canada”	Can be another type of post-secondary institution	Course must last at least three weeks and lead to a degree	Student must be in full-time attendance	Student must be enrolled full-time	Must be a “qualifying educational program”	Must be a “specified educational program”
Tuition fees*	NO	YES	NO	NO	NO	N/A	N/A

*** Note**

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