Canada Revenue Agency / Agence du revenu du Canada

Tuition, Education, and Textbook Amounts Certificate – Flying School or Club

Year : 20 ___

- Issue this form to a student who was 16 years of age or older before the end of the year to certify eligibility for the tuition, education, and textbook amounts for courses at a Canadian flying school or club certified by Employment and Social Development Canada (ESDC) (formerly Human Resources and Skills Development Canada (HRSDC)).

- Tuition fees must be more than $100. Claims for private licence instruction will only be considered if claimed with tuition fees for a commercial-level course or certified as in pursuit of an occupational skill.

- You can claim a **full-time education amount** if you were enrolled in a qualifying educational program as a full-time student. Such a program lasts at least three consecutive weeks and requires a minimum of 10 hours of course instruction or work each week in the program (excluding study time). You can claim a **part-time education amount** if you were enrolled in a specified educational program. Such a program lasts at least three consecutive weeks and requires a minimum of 12 hours of course instruction each month in the program.

- Eligible tuition fees include the cost of dual and solo flying hours under direction or supervision that are required to obtain applicable licences or ratings and are an integral part of a course of study, up to the minimum flight training requirements of Transport Canada. Eligible tuition fees **do not include** costs or other fees incurred that relate to the use of an aircraft to get flying experience over and above the minimum hours required to obtain your rating or licence.

Part 1 – Educational institution's certification

Student's name (print): _____

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

Name of educational institution: _____

Address of educational institution: _____

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

- the use of an aircraft to get flying experience over and above the hours required by Transport Canada to obtain the rating or licence identified above;

- student activities (social or athletic);

- meals and lodging;

- the cost of books (other than costs that are an integral part of the fees for a correspondence course); or

- charges other than fees for tuition and the related fees for admission, use of a library or a laboratory, examinations, or a diploma.

_____   _____   _____
Authorized officer's name and title (print)   Authorized officer's signature   Date

Part 2 – Student's disclosure

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

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

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

_____   _____   _____
Student's signature   Social insurance number   Date

   (Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou en composant le **1-800-959-7383**.)

Canada

Part 3 − **Student's information**

- Fill out **Schedule 11**, *Tuition, Education, and Textbook Amounts*, to calculate the **federal amount** you can claim on line 323 of Schedule 1, *Federal Tax*; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.

- Also fill out provincial or territorial **Schedule (S11)**, if you resided in a province or territory other than Quebec on December 31, to calculate the **provincial** or **territorial** amount you can claim on line 5856 of Form 428; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.

- If you want to transfer unused tuition, education, and textbook amounts to a designated individual, fill out Part 4 of this form.

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

- You can transfer your unused current-year tuition, education, and textbook amounts to **one** designated individual. That individual can be either your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent. You cannot transfer your unused current-year amounts to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner claims the **spouse or common-law partner amount** or **amounts transferred from your spouse or common-law partner** on his/her tax return.

- If you transfer unused amounts to your spouse or common-law partner, he or she has to fill out **federal Schedule 2**, *Federal amounts transferred from your spouse or common-law partner*, and, if he or she resided in a province or territory other than Quebec on December 31, **provincial** or **territorial Schedule (S2)**, *Provincial (or territorial) amounts transferred from your spouse or common-law partner*.

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

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

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

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

Note 1:　The amount on line (1) above cannot be more than the amount on line 23 of your **federal Schedule 11**.

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

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

_____　　_____　　_____
　　Student's signature　　　　　　Social insurance number　　　　Date

See the privacy notice on your return.