

Claim Your Tuition Tax Credit (Federal) - T2202

CLAIM YOUR TUITION TAX CREDIT (FEDERAL) - T2202

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Conestoga Open Learning
Kitchener



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PREFACE

Welcome to “Claim Your Tuition Tax Credit (Federal) — T2202.” This open education resource (OER) empowers students with the knowledge needed to maximize financial benefits related to post-secondary education expenses.

This OER aims to provide students who have paid eligible tuition fees to an accredited post-secondary institution with the information required to claim the non-refundable Federal Tuition Tax Credit on their personal tax return.

In this guide, you will find comprehensive information on several key topics:

- **Claiming Tuition Paid at Post-Secondary Institutions:** Learn how to effectively claim tuition fees on your tax returns, ensuring you receive the maximum benefit.
- **Deductions vs. Non-Refundable Credits:** Gain a clear understanding of the differences between these two important concepts in personal tax preparation.
- **Transferring Tuition Credits:** Discover how to transfer unused tuition credits to a spouse, parent, grandparent, or child, optimizing your family’s tax situation.
- **Carry-Forward of Unused Tuition:** Understand the process of carrying forward unused tuition credits to future years, ensuring no benefit is lost.
- **Exclusions:** Please note that this guide does not cover interest paid on student loans.

The structure of this OER is designed to facilitate easy navigation and understanding. It includes the following sections:

- **Introduction:** An overview of the terminology and forms used to claim the tax credit.
- **Reporting Tuition Paid on Your Tax Return:** Information about carrying this credit forward to future years or transferring it to family members.
- **The Canada Training Credit:** Information on this credit and how it differs from the tuition tax credit.
- **Frequently Asked Questions:** Answers to common questions.
- **Check Your Understanding:** True-false and multiple choice questions with feedback to aid understanding and retention.

We hope this OER is a valuable tool in your financial planning and tax preparation journey. By leveraging the information provided, you can make informed decisions that will benefit you and your loved ones for years to come.

Abraham Ibrahim
Tracy Vanderwyk
5 February 2025

ACKNOWLEDGEMENTS

Land Acknowledgment

At Conestoga College, we would like to acknowledge that in Kitchener, Waterloo, Cambridge, and Brantford, we are located on the Haldimand Tract, the land promised to the Haudenosaunee people of Six Nations, which includes six miles on either side of the Grand River. This is the traditional territory of the Anishinaabe, Haudenosaunee, and Neutral peoples. Recognizing the land is an expression of gratitude and appreciation to those whose environment we reside in and a way of honouring the Indigenous people living and working on the ground for thousands of years.

Leadership Team

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- Keri Solomon, Program Manager, School of Business

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ACCESSIBILITY

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If you experience challenges accessing this resource or have suggestions for how we might improve accessibility in our OER, please contact us at openlearning@conestogac.on.ca.

For more information about how we strive to meet accessibility standards, please review the [Conestoga College Accessibility Statement for OER Projects](#).

Multiple Formats Available

This OER is available in multiple formats including PDF. To download, select the format from the “Download this book” dropdown menu beneath the cover image on the [title page](#).

ATTRIBUTIONS

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While human authors and editors created, reviewed, and refined the material, the integration of AI assisted with the creation of the following aspects of this OER:

- The image description and alt text for the exhibit in this publication was created using the output from the [Arizona State University Image Accessibility Creator tool](#).

Our commitment to quality at Conestoga College ensures that Open Learning holds faculty and staff to high standards. Therefore, authors’ use of AI is vetted for transparency, and they are accountable for their content’s accuracy, integrity, and originality. We are committed to transparency and believe that the use of AI contributes to the quality and accessibility of this resource.

ABOUT THE AUTHORS

Abraham Ibrahim

Abraham is a professor in the School of Business at Conestoga College, where he teaches financial and managerial accounting and tax courses at the diploma and degree levels. He has an MBA, CPA-CGA, CMA and RPA. He is also a fellow of the Association of Chartered Certified Accountants (ACCA).

Abraham believes in giving back to the profession and the community. He is a committee member at the Kitchener-Waterloo CPA chapter and actively participates in the annual Community Volunteer Income Tax Preparer (CVIP) program.

Tracy Vanderwyk

Tracy Vanderwyk, MBA, CPA, CGA is a professor at the School of Business at Conestoga College, where she focuses on the creation and delivery of income tax courses. She has over 20 years of public accounting experience and has completed the 3-year CPA In-depth Tax Course.

Tracy is an active volunteer, currently serving as a director with several boards in her community. She also provides leadership and supervision at the tax clinic run by Conestoga College's community volunteer income tax program (CVITP).

1.

Students can claim the eligible tuition fees paid to an accredited post-secondary institution in respect of a tax year on their personal tax return to reduce their federal taxes payable in the tax year.

Eligible tuition fees paid and other relevant information is provided to the student on a T2202—Tuition and Enrolment Certificate issued to the student by their educational institution in the first two months of the subsequent tax year. The tax year in Canada corresponds to the calendar year. This information should be reported on the student's personal tax return in the year in which the tuition amounts are paid in respect of, as noted on the top right corner of the T2202.

Eligible Tuition Fees

Eligible tuition fees are amounts paid by a student in respect of a tax year to an accredited post-secondary institution.

[Eligible tuition fees](#) include amounts paid for:

- Admission fees
- Exemption, examination and application fees
- Charges for use of library or other educational facilities

[Eligible tuition fees do not include](#) amounts paid for:

- Extracurricular activities
- Medical expenses
- Transportation, parking, board and lodging

Accredited Post-secondary Institution

[Accredited post-secondary institutions include](#):


- Canadian Universities, colleges and certain other educational institutions
- Canadian educational institutions certified by Employment and Social Development Canada (ESDC)
- Certain universities outside of Canada for higher-educational degrees

T2202 — Tuition and Enrolment Certificate

The T2202—Tuition and Enrolment Certificate provides all relevant information required by the student to report and claim the tuition tax credit on their income tax return, including:

- The name of the post-secondary educational institution
- Box 24: Total part-time months of enrolment during the tax year
- Box 25: Total full-time months of enrolment during the tax year
- Box 26: Total eligible tuition fees paid in respect of the tax year

Figure 1 shows a typical T2202—Tuition and Enrolment Certificate issued to a student at Conestoga College.



Canada Revenue Agency

Agence du revenu du Canada

Clear Data

Protected B when completed
Protégé B une fois rempli

For student / Pour étudiant 1

Year
Année 20XX

Tuition and Enrolment Certificate

Certificat pour frais de scolarité et d'inscription

Name and address of designated educational institution
Nom et adresse de l'établissement d'enseignement

Conestoga College ITAL
299 Doon Valley Dr,
Kitchener, ON N2G 4M4

11 School type
Catégorie d'école

2

12 Flying school or club
École ou club de pilotage

14 Student number
Numéro d'étudiant

987654321

15 Filer Account Number
Numéro de compte du déclarant

2 4 6 8 1 0 1 2 1 R Z 0 0 0 1

13 Name of program or course
Nom du programme ou du cours

Bachelor of Business Administr

Student Name
Nom de l'étudiant

Mr. Samuel Student

Student address
Adresse de l'étudiant

123 Glenbrook Dr,
Kitchener, ON N2G 4M5

19 From
De

20 To
À

21 Number of months
part-time
Nombre de mois à
temps partiel

22 Number of months
full-time
Nombre de mois à
temps plein

23 Eligible tuition fees,
part-time and full-time
Frais de scolarité
admissibles pour
études à temps partiel
et à temps plein

Session periods Périodes d'études	19 From De	20 To À	21 Number of months part-time Nombre de mois à temps partiel	22 Number of months full-time Nombre de mois à temps plein	23 Eligible tuition fees, part-time and full-time Frais de scolarité admissibles pour études à temps partiel et à temps plein
1	X X X X	X X X X	0	8	\$12,000.00
2	X X X X	X X X X	2	0	\$1,000.00
3					
4					
Totals / Totaux			24 2	25 8	26 \$13,000.00

17 Social insurance number (SIN)
Numéro d'assurance sociale (NAS)

1 2 3 4 5 6 7 8 9

Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2

Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

See the privacy notice on the next page.
Consultez l'avis de confidentialité à la page suivante.

T2202 (24)

Page 1 of / de 2




Figure 1: Canada Revenue Agency Tuition and Enrolment Certificate (T2202): Sample form with student and program details.

Source: T2202—Tuition and Enrolment Certificate from the Canada Revenue Agency. Reproduced with permission of the Minister of National Revenue, 2025. All changes are the sole responsibility of the author.

2.

REPORTING TUITION PAID ON YOUR TAX RETURN

Information entered on the T2202—Tuition and Enrolment Certificate will be carried forward to the T1-Schedule 11 in the taxpayers' tax return.

Eligible tuition reported on the tax return will provide the taxpayer with a non-refundable federal tax credit equal to 15% of the tuition amount paid. The tax credit can be used to reduce the federal tax liability to nil.

Students who are **part-year residents** of Canada can claim a tuition credit for amounts paid in respect of the period(s) of the year in which the individual is a resident of Canada.

Any tuition amount paid that is not required to reduce the tax liability can either be:

Carried Forward

Taxpayers must report the eligible tuition paid in the respective tax year. Any unused amounts can be carried forward and applied as a tax credit by the taxpayer in future tax years.

Transferred to a Spouse or Common-law partner

If the taxpayer does not require the tuition in the current year to reduce taxes payable, the taxpayer can transfer up to \$5,000 of unused tuition paid in respect of the current tax year to their spouse or common-law partner who also resides in Canada. This will provide the spouse or common-law partner with a federal tax credit of up to \$750 (15% of the tuition amount transferred).

The taxpayer must report any tuition amount transferred on their T1-Schedule 11. The spouse or common-law partner must complete the T1-Schedule 2 to report the amount transferred to be claimed.

Transferred to a Parent or Grandparent

Alternatively, the taxpayer can transfer up to \$5,000 of unused tuition paid in respect of the current tax year to a parent or grandparent residing in Canada. This will provide the parent or grandparent with a federal tax credit of up to \$750 (15% of the tuition amount transferred).

A taxpayer can only transfer a tuition amount if they do not require it to reduce their own federal tax owing. A taxpayer can only transfer a maximum of \$5,000 of tuition fees in any tax year.

3.

THE CANADA TRAINING CREDIT

Eligible tuition fees paid are reduced by any amount claimed by the taxpayer during the year for [The Canada Training Credit](#).



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4.

FREQUENTLY ASKED QUESTIONS



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5.

CHECK YOUR UNDERSTANDING



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online here:

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6.

FORMS AND REFERENCES

Links to Relevant Forms

[T2202: Tuition and Enrolment Certificate](#)

[Schedule 2: Federal amounts transferred from your spouse or common-law partner](#)

[Schedule 11: Federal tuition, education and textbook amounts and Canada Training Credit](#)

References

118.5(1)(a); 118.5(1.1); 118.6(1)(a), (b), (c); 118.5(3); 118.8; 118.81; 118.9; 118.91; 118.92; 250

[ITF S1-F2-C2 – Tuition Tax Credit](#)

DISCLAIMER

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