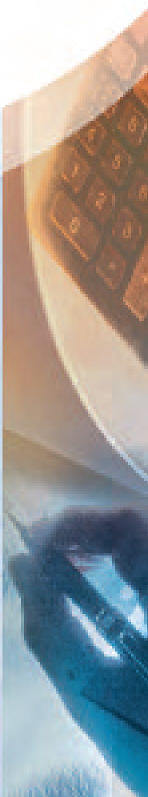
Revenu Québec www.revenu.gouv.qc.ca

Tax Credit for Tuition or Examination Fees



Québec

Tuition or examination fees paid in 1997 or after may entitle you to a tax credit 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 may 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 may also choose to **transfer** a portion of your tax credit to another person.

Only the student may claim a tax credit for the 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. Indicate an amount on line 384 of your income tax return for the fees you paid in the year for which you are filing the return* or fees paid 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 an amount for tuition or examination fees

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

There is no limit to the amount that may be carried forward.

Example

Michelle is completing her income tax return for 2007. She paid tuition fees for 2003 through 2007. 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 may be carried forward by completing Part A of Schedule T, which she encloses with her income tax return.

* They may be entered on the RL-8 slip provided by your educational institution.

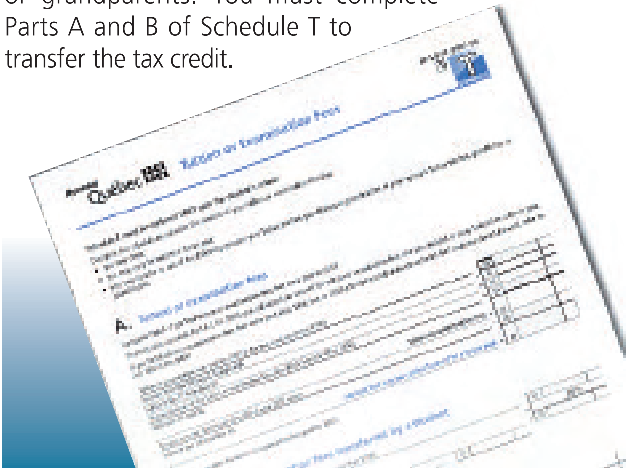
Transferring an amount for tuition or examination fees

Transferring an amount to your spouse

You may **transfer** the unused portion of the tax credit to your spouse. Complete Part A of Schedule T to calculate the amount you can claim on line 384 of your income tax return. The unused portion of the tax credit will be included in the unused credits transferred to your spouse on line 431 of your respective returns.

Transferring an amount to a parent or grandparent

As of the 2007 taxation year, you may **transfer** the unused portion of your tuition or examination fees paid for the year to one of your parents or grandparents or one of your spouse's parents or grandparents. You must complete Parts A and B of Schedule T to transfer the tax credit.



You must enclose with your income tax return your receipts for all tuition or examination fees paid for the year concerned, along with any receipts not previously submitted for fees paid for 1997 and subsequent years. The fees paid for a given year must total more than $100.

If you file your income tax return electronically, you must keep all receipts for tuition or examination fees that entitle you to tax credits. You may be required to submit the receipts to Revenu Québec at a later date.

Note that the following expenses are not considered tuition 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 may 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.

To contact us

By Internet

We invite you to visit our website at **www.revenu.gouv.qc.ca**.

By telephone

Hours of availability for telephone service
Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.
Wednesday: 10:00 a.m. to 4:30 p.m.

Information concerning individuals and individuals in business

Québec City area	Montréal area	Elsewhere (toll-free)
418 659-6299	**514 864-6299**	**1 800 267-6299**

Information concerning businesses, employers and consumption taxes

Québec City area	Montréal area	Elsewhere (toll-free)
418 659-4692	**514 873-4692**	**1 800 567-4692**

Information service for persons with a hearing impairment

Montréal area	Elsewhere (toll-free)
514 873-4455	**1 800 361-3795**

By mail

Individuals and individuals in business

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