

What is New for 2019 Tax Year?

Canada Revenue Agency requires that you provide your Social Insurance Number (SIN) or Individual Tax Number (ITN) so that it can be recorded on your 2019 tax year T2202 (and your 2019 tax year T4A if the tax slip is issued).

If you are planning on filing a 2019 tax return, please log into ACORN and record your SIN or ITN in 'Profile & Settings' by February 3, 2020.

If you do not have a SIN, instructions for applying for a SIN can be viewed [here](https://www.canada.ca/en/employment-social-development/services/sin/apply.html) [https://www.canada.ca/en/employment-social-development/services/sin/apply.html]. As an international student, if you are not eligible to get a SIN, you may apply for an ITN.

If you file a 2019 tax return to CRA, and fail to provide a SIN or ITN to the University to report on the 2019 T2202, CRA may subject you to a penalty of \$100 per [section 162, paragraph 5, of the Income Tax Act of Canada](https://laws-lois.justice.gc.ca/eng/acts/i-3.3/page-193.html#h-309807) [https://laws-lois.justice.gc.ca/eng/acts/i-3.3/page-193.html#h-309807] and the University may be subject to a penalty of \$100.

On February 21, 2020, the 2019 tax year T2202 and the T4A will be available on ACORN for you to view and print even if you have NOT recorded your SIN or ITN on ACORN. This information will be submitted to CRA and if there is no SIN or ITN, the field will display 000-000-000.

You can record your SIN or ITN on ACORN and reprint the 2019 T2202 and T4A even after February 21, 2020 to file the 2019 tax return but the CRA T2202 database will not be updated until the beginning of the next month. The University will submit any 2019 T2202 information changes to CRA on a monthly basis.

For example if you record your SIN or ITN on ACORN from February 4th to March 31st, 2020, CRA will not receive the updated T2202 SIN information until the beginning of April 2020.

2019 Tax Year Tuition and Enrolment Certificate

The tax certificate name has changed from T2202A to T2202 Tuition and Enrolment Certificate.

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Information about this new requirement can be viewed on the CRA website [here](https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-323-your-tuition-education-textbook-amounts/message-educational-institution.html) [https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-323-your-tuition-education-textbook-amounts/message-educational-institution.html].

2019 T4A Statement of Pension, Retirement, Annuity, and Other Income

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The Canada Revenue Agency provides publications for students:

- [Students and Income Tax 2019](https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p105/p105-students-income-tax-2016.html) [https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p105/p105-students-income-tax-2016.html].
- [Information for Students](https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/students.html) [https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/students.html]
- [General information for International students](https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/you-international-student-studying-canada.html): https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/you-international-student-studying-canada.html
- [Details about Residency for Tax Purposes](https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/international-students-studying-canada.html): https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/international-students-studying-canada.html