

# T2202: Tuition, Education and Textbooks Certificate

Effective for tax year 2019, the tax certificate name has changed from T2202A to T2202 Tuition and Enrolment Certificate. The certificate and the information on the form is used for reporting to Revenue Canada for Income Tax Purposes.

The University of Toronto will issue a T2202 certificate if:

- The student was enrolled during the calendar year (January to December) in a qualifying educational program;
- The University received payment(s) applicable to eligible tuition fees for academic session(s) in the calendar year.

Please refer to the [Canada Revenue Agency Income Tax Guidelines](#) for instructions on using this form.

## ***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 starting at the end of March 2020.

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

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 ].

## **Changes for Education and Textbook Tax Credits**

See [\*New for 2017 Tax Year\*](#)

## **Frequently Asked Questions**

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## **Who Receives a T2202?**

The Canada Revenue Agency requires the University to provide a T2202 to all University of Toronto students 16 years or older before the end of the calendar year, who was enrolled during the calendar year (January to December) in a qualifying educational program or a specified educational program at a post-secondary institution and paid tuition fees in respect of the calendar year of more than \$100 for courses taken at the postsecondary level.

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## **When are the T2202s available?**

Student Accounts makes the T2202 certificates for the current calendar year (January to December) available on February 21st of the following year.

The certificate is available for viewing and printing on the ACORN. Paper copies are not mailed to students. The printed copy is acceptable for the purposing of filing the student's income tax return. This date will be posted on the [Student Accounts bulletin board](#) in early February, and an email notification will be sent to the UTOR email addresses of students who are registered in the winter session and has a debit or credit account balance. If your T2202 certificate has not been posted on the ACORN, see information about obtaining a [duplicate copy](#).

Each payment made in the current calendar year towards prior year outstanding fees, will revise the amounts reported on the T2202 certificate on ACORN.

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## **How long are T2202 certificates available on the ACORN?**

### **Current Students:**

Most recent calendar year and for **six** prior calendar years are available on the ACORN at [www.acorn.utoronto.ca](http://www.acorn.utoronto.ca). Students can view and print forms as needed. Paper copies are not mailed to students.

### **Graduates and Former Students:**

Most recent seven years are available on the ACORN at [www.acorn.toronto.ca](http://www.acorn.toronto.ca). Students can view and print forms as needed. Paper copies are not mailed to students.

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### **What applications are required to download the T2202 form on ACORN?**

The T2202 form will be available as a [Adobe Portable Document Format](#) (PDF) file. [Adobe® Reader®](#) (5.05 or higher) is required to read the PDF files.

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### **Who to contact for assistance with difficulty with Acrobat Reader or printing the T2202 form?**

If your computer is attached to a local area network (LAN), you should contact your LAN administrator or technical support person for support. If you are having a problem on a personal computer, you can leave your comments or questions using the ACORN feedback button located in the lower left corner. (Be sure to select **Help with Browser or Connectivity Problems** from the **Divisional Contact** drop-down list.)

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### **How can a student obtain a duplicate copy?**

T2202 tax certificates for the last 7 calendar years can be viewed and printed from ACORN, [www.acorn.utoronto.ca](http://www.acorn.utoronto.ca).

Current and former students can view and print these tax forms on ACORN.

Duplicate copies of certificates can be obtained from the Student Accounts office for a fee of \$5.00 per certificate. Duplicate copies can be obtained:

- In person; at Students Accounts, 215 Huron Street, 3<sup>rd</sup> Floor. Please request your tax forms in advance by contacting our office by email; [Info.studentaccount@utoronto.ca](mailto:Info.studentaccount@utoronto.ca) or telephone 416-978-2142. The required fee is payable in-person by cash only.

- By mail; send a written request by mail to Student Accounts, 215 Huron St., 3<sup>rd</sup> floor, Toronto, On M5S 1A2. Your request should include your full name, student number, current address and the required fee as a cheque payable to the University of Toronto. The duplicate copies will be mailed to the address provided in your request.

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### **What do the tuition credit amounts on the T2202 mean?**

The amounts reported on the certificate include the portion of tuition fee payments applicable to each academic session attended in the current calendar year. The three session periods are January to April (winter), May to August (summer), and September to December (fall).

Only the portions of tuition fee payments that are eligible for tuition credit are reported on the certificate. The allowable fees are defined by the Canada Revenue Agency. Student society incidental fees, residence and service charge fees are examples of ineligible fee payments that are excluded from the tuition amounts reported on the certificate.

If you paid the total fee (for the fall session of the current calendar year and the winter session of the following calendar year) in the current calendar year, only the portion which is applicable to the academic session attended in the current calendar year (the fall session – September to December) will be listed on the current year certificate.

If you paid for the fall session (September to December) of the previous calendar year in the current calendar year, when the fee payment is recorded in the ACORN student account, the previous calendar year T2202 certificate will be automatically revised on ACORN.

If the amount on the certificate is incorrect, students can contact Student Accounts at 416-978-2142 or at [info.studentaccount@utoronto.ca](mailto:info.studentaccount@utoronto.ca).

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### **Who to contact if the full-time or part-time status on the T2202 is incorrect?**

Questions regarding the education credit information on the certificate should be directed to your undergraduate registration office or SGS Student Services.

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## Where are other useful sources of student tax information?

The Canada Revenue Agency (CRA) website provides [information for students](#) on a wide range of taxation topics. In addition, CRA 's annual [Students and Income Tax brochure](#) is a useful source of information for students.

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- [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