

T2202 Tax Receipts FAQ

Last updated September 13, 2019

Q1. What is the T2202?

A1. T2202's are tuition tax receipts issued to all students for tuition* and applicable mandatory fees related to the calendar year (January-December). They show the amount of tuition and applicable fees that can be deducted for income tax purposes.

**greater than \$100.00 in a calendar year.*

Q2. I have received an email from Michener asking for my SIN. Is this a legitimate request?

A2. Yes. The Registrar's Office has reached out via email to all 2019 tax eligible students to provide their SIN. This is in compliance to the Canada Revenue Agency's mandate stipulated in Subsection 237(1) of the Income Tax Act requires that you provide your SIN, upon request, to the preparer of the tax information slip.

Q3. I understand you need my Social Insurance Number (SIN). Why do you need it and how will I provide it?

A3. Effective the 2019 tax year, Canada Revenue Agency (CRA) will require all designated educational institutions in Canada to file T2202 Tuition and Enrolment Certificates forms with the CRA and to make them available to students by February 28, 2020.

To prepare your T2202 form for the 2019 tax year, Michener requires your Social Insurance Number (SIN). Subsection 237(1) of the Income Tax Act requires that you provide your SIN, upon request, to the preparer of the tax information slip. More information on this requirement can be found on the [CRA website here](#).

In order to meet this federal requirement, Michener will be requesting your SIN number during the Fall semester. The SIN will be stored securely and used for federally approved purposes.

Q4. Are there changes in the education and tuition tax deductions for 2019?

A4. Yes – there are changes in federal and provincial tax regulations for education and tuition amounts. Students with questions need to refer to [CRA documentation](#).

Q5. Where can I get my T2202 form?

A5. The T2202 form is available in different ways depending on the student type;

Full-time, non-MRS students

T2202 forms are available on the Self-Service portal by the end of February each year.

For students in the MRS programs (Nuclear Medicine; Radiation Therapy; Radiological Technology)

T2202 forms for MRS students are issued by the University of Toronto. Please contact their office for any inquiries.

For Part-time and Continuing Education students

T2202 forms for 2019 will be emailed, but will also be available on the Self-Service portal for students who have previously been issued portal credentials.

Q6. I received my T2202 form, but it appears blank when I open the file in my smartphone/ tablet. Why is it blank?

A6. The form appears blank because mobile users must download the PDF viewer app for their device in order to view the tax receipt.

Q7. Why is the amount on my T2202 different from the amount I paid?

A7. The total amount of tuition fees paid may not necessarily correspond to your T2202 because not all tuition and applicable fees are eligible for a tax credit. As well, the T2202 is based on the calendar year (January – December) not the academic year (September – August) that the courses were taken.

Q8. What if my course (or courses) spanned two calendar years?

A8. If individual courses span two calendar years, normally tuition is allocated to the term the course starts. For example, if your Fall semester starts in September 2019 and ends in February 2020, the tuition fee credit will normally be allocated to the 2019 tax year.

Q9. Is my tuition deposit included in the tuition amounts?

A9. Yes, new full-time students who paid a deposit for entry to their program have that deposit applied to their tuition amount.

Q10. My employer pays my tuition. Do I get a T2202 form?

A10. If your employer paid your tuition and fees directly to Michener, you will not receive a T2202 form.

Q11. I am an international student and do not have a Social Insurance Number. Am I required to submit my country's equivalent of a SIN?

A11. International students are not required to submit a SIN but will need to enter 999999999. Please note that a T2202 form will be issued to international students whose course fees are \$100 and above.

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