

Guide to Completing the New Brunswick Tuition Rebate Application

Please print clearly

Part I

Please note:

In order to apply for this rebate you must have graduated from a post-secondary program after January 1, 2005:

- If you have not graduated, do not apply at this time.
- If you have graduated (after January 1, 2005), you must provide the most recent information on the type of diploma or degree you received and your graduation date. (e.g., B.A., May 2005, Certificate in Carpentry, September 2006).

Please note that in order to apply for this rebate you must first file a personal income tax return with the Canada Revenue Agency, and receive your Notice of Assessment, which confirms your New Brunswick income tax payable. Normally you will receive your Notice of Assessment several weeks after you file your personal income tax return. If, at any time, you re-file a tax return or are issued a reassessment and there is a change in the New Brunswick tax payable, you must send us a copy of your Notice of Reassessment.

After you have received your Notice of Assessment you may apply to the New Brunswick Department of Finance for your tuition rebate.

To apply you need:

- a copy of the tuition certificate issued by your educational institution;
- a proof of graduation from the post-secondary program (copy of diploma, transcript or official letter from the institution);
- a copy of the Notice of Assessment or Notice of Reassessment issued by the Canada Revenue Agency; and,
- proof of name change (birth certificate, marriage licence, etc.), if applicable.

If you wish to use the electronic direct-deposit option to receive your benefit, you must also submit a Direct Deposit Application Form.

The deadline for applications is December 31 of the year following the applicable taxation year. For example, for rebates related to taxation year 2011, the application deadline is December 31, 2012.

Section A Applicant Information

Reference number

The reference number is the number assigned to your file by the Department of Finance **after** it receives your first application. Therefore, you will **not** provide this number **the first time** you apply for a rebate. Once your application has been processed you will receive a statement that will provide the number and ask that you include it in your next application or correspondence. **It is important that you keep this number where it can be easily retrieved**; you will be asked to provide it each time you apply for a rebate or communicate with the department regarding your application.

Language preference

Specify your preference.

First name, last name, mailing address, telephone number(s), preferred method of communication, social insurance number, date of birth, gender

These fields are all mandatory. Some of this information is required for security purposes. If your mailing or e-mail address changes after you apply, please remember to send a change-of-address notice to the Department of Finance. It is important to provide all the necessary information so that your application can be processed as quickly as possible. If information is missing, **processing will be delayed** while the department contacts you to obtain the missing information.

Previous last name

This is your last name prior to a change in marital status (marriage or divorce), or a name change for another reason. If you have changed your name, some of your records may be in your previous name. With this information the Department of Finance will be able to verify your identity.

e-mail address (optional)

If you have selected regular mail as your preferred method of written communication you do not need to provide your e-mail address.

Section B Tuition Information

To complete this section you will need the **Tuition, Education and Textbook Amounts Certificate** issued to you by your educational institution for the period after January 1, 2005 and before your most recent graduation. It will state your eligible tuition costs for income tax purposes. The tuition amount is the number you will use to calculate the tuition rebate. The education and textbook amounts (calculated per month based on part-time or full-time attendance) are not eligible costs for the rebate. Only the tuition fees are eligible. The tuition certificate may be any of the following federal forms: T2202A, TL11A, TL11B, TL11C, TL11D.

Please list the information separately for each calendar year for each institution (2005, 2006, 2007, 2008 etc.).

Please provide the **full official name** of your educational institution (as shown on your tax certificate), the **address** and indicate the type of institution: university (**U**), community college (provincially run college or technical school (**CC**), or training program run by a private institution (**PI**). The **year in attendance** refers to the calendar year indicated on the tuition certificate and it must be for 2005 or later. Also provide the unique **student number** assigned to you by your educational institution.

Tuition fees are the amount of eligible tuition indicated on the tuition certificate. If not in Canadian dollars, please specify the type of **currency** (British pounds, U.S. dollars, etc.) expressed on the tuition certificate.

You will only need to provide **new information** in subsequent applications (a new tuition certificate, for example). If you have previously provided information and a copy of a tuition certificate, you do not need to resubmit the information or copy of the certificate in subsequent applications.

Section C Personal Income Tax Information

Based on the information you provided when you filed your personal income tax return, the federal government issues you a **Notice of Assessment**, which summarizes your income tax return and your federal and provincial income tax information. Normally you receive this form several weeks after you file your return.

Please fill in the requested information as noted on your Notice of Assessment. In addition, please indicate if your employer has paid or reimbursed you for your tuition fees (in part or in full). Also indicate whether you have declared as income on your personal income tax return any amounts received from or paid by your employer.

Your **taxable income** is indicated on **line 260** of the Notice of Assessment issued to you by the Canada Revenue Agency after your personal income tax return has been processed.

Based on the information you provided when you filed your personal income tax return, your Notice of Assessment confirms your **New Brunswick Income Tax Payable** for the taxation year in question. You will find it on **line 428** of your Notice of Assessment.

WHAT IF I DON'T HAVE ANY NEW BRUNSWICK INCOME TAX PAYABLE (NO LINE 428 OR THE AMOUNT IS \$0.00)?

- It is important to remember that you have 20 years from the first year you paid tuition to apply for your rebate.
- Following your initial approval to the program, if your New Brunswick income tax payable in any given year is nil, it does not mean that you do not qualify for the rebate – it simply means that you do not qualify for a rebate in that particular year.
- All you have to do is re-apply in subsequent years in which your Notice of Assessment indicates that you have New Brunswick income tax payable.

Section D Declaration and Consent

Please sign the form where indicated. By doing so you certify that the information you have provided is correct. It will also authorize the Department of Finance to verify, with the appropriate sources, the information that you provided. **Note:** unsigned forms will not be processed.

If this is your second or subsequent application and you are requesting electronic direct deposit, you will need to provide a new direct-deposit form only if your banking information has changed.

*The personal information on this form is being collected under the authority of the **Tuition Tax Cash Back Credit Act**, and will be used for the purposes of determining eligibility under the New Brunswick Tuition Rebate Program and the necessary administration of the program. If you have any questions regarding the collection and use of this information, please contact the Manager Tax Accounting, Refunds and Financial Analysis Department of Finance, P. O. Box 3000, Fredericton, NB E3B 5G5. Phone: 1-800-669-7070 or e-mail wwwfin@gnb.ca*

Part II Attachments to the Application Form**Attachments**

When you apply for the tuition rebate, please do not send the original copy of your tuition certificate, proof of graduation from the post-secondary program, or Notice of Assessment. Original documents will not be returned. Please make photocopies of the documents and send the copies with your application form. Please retain the original copies for six years each time you apply.

If you would like to receive your rebate by direct deposit or if your banking information has changed since your last application, please complete and submit the Direct Deposit Service application form.

Return Form(s) and Attachments to: Department of Finance
Revenue and Taxation Division
P.O. Box 3000
Fredericton, NB E3B 5G5