

TAX FORMS

Last Updated: Oct. 11, 2012

Any student, domestic or international, who has received money for working as a TA, GRA, RA or was awarded a scholarship/award must file for Canadian Federal Income Tax.

Your tax forms are issued at the end of February. Some of you will be getting up to three forms: a T2202 for tuition (you print from online), a T4 for working as a TA/GRA (you will receive form through our office), or a T4A for scholarships.

- **T2202As** are tuition tax receipts issued to all students for tuition related to the calendar year. These show the amount of tuition that can be deducted for income tax purposes as well as the number of months eligible for the education deduction. Receipts for 2011 are will be **available strictly on-line** by the end of February 2012. This allows you to view your T2202A Tuition and Education amounts from Taxation year 2000 and onwards. **To view & print your T2202A Tax Certificate, please login to the Student Services site: <https://studentservices.uwo.ca/secure/index.cfm>.** You will need your student number and PIN.
- **T4As** are tax slips issued to all students for scholarships, bursaries or other monetary awards from UWO in the calendar year. UWO issues T4As for bursaries or scholarships even if the funds come from other agencies or organizations. These are **mailed to the most recent address** on file with the Office of the Registrar (check your address in the Student Services site-link above). Amounts on T4As must be reported as income on the student's tax return.
- **T4s** are tax slips issued by an employer to employees for income they earned in the calendar year. Students who were employed on campus (e.g. work study, teaching assistant, part-time work) will receive a T4 from Western. These forms are **sent to the most recent hiring department and distributed by administration.**
- **T4A1s** are tax slips issued by an employer to employees for income they earned in the calendar year. Students who were employed on campus (e.g. Graduate Research Assistant) will receive a T4A1 from Western. These forms are **sent to the most recent hiring department and distributed by administration.** If you have retained your expense receipts while working on this research, you can claim them against your income.
- **GRA (Graduate Research Assistant)** earnings are taxable. However, there are some expenses which can be claimed to reduce the taxable amount. This information can be found in the Canada Revenue Agency Publication IT75R4 which is located at the following: http://www.cra-arc.gc.ca/menu/APAP_I_IT050-IT099-e.html#ti
- **For International Students.** The University of Western Ontario is required to report this information to all students to enable them to complete their Canadian tax returns. Contact a tax professional regarding whether you need to file a Canadian tax return and/or a tax return in your country of origin.
Contact International and Exchange Student Centre:
Room 2120, Western Student Services Building (WSS)
The University of Western Ontario
London, Ontario, Canada N6A 3K7
Email: iesc@uwo.ca
Phone: 519- 661-3031

- Severance, Early Retirement Compensation, and Phased Retirement Supplement payments are now reported on the T4 in Boxes 66 and/or 67 (Eligible and/or Non-Eligible Retiring Allowances).
- Maternity and Parental payments are now reported on the T4 in Box 14.
- Taxable Benefits are included in the Other Information area as well as being added to Employment Income Box 14. Premiums paid by the employer for coverage under a group term life insurance policy are a taxable benefit. Some employees may also have other taxable benefits.

NOTE: There's an important tid-bit in the Feb 2007 SOGS update regarding changes in the tax code that may affect you. In particular, graduate scholarships are no longer considered taxable income AND you are entitled to a tax credit for your bus pass.

If your slip is missing, please contact Human Resources X82194. The missing slip may have been distributed to another department and be returned to Human Resources. You should wait until March 15th before requesting a duplicate. If these are mailed they are sent to the address currently on file in BOTH the Student Centre (<https://student.uwo.ca>) and HR (<http://www.uwo.ca/humanresources/>). Please ensure that both have been updated.

More Questions?

- **about T2202As & T4As? Visit the Registrar's website!**
http://www.registrar.uwo.ca/student_finances/tax_receipts.html
- If you have any additional questions regarding Tax forms, direct your inquiries to the help line at 519-661-2100 or email regtax@uwo.ca.
- **For T4s ONLY:** Contact UWO Human Resources: E-mail: hrhelp@uwo.ca Phone: 519- 661-2194
<http://www.uwo.ca/humanresources/T4info.htm>.