



Human Resources  
Development Canada

Développement des  
ressources humaines Canada

7009/8219

Ottawa, Ont. K1A 0J9  
December 31, 1996

**SOCIETY OF PROFESSIONAL ACCOUNTANTS OF  
CANADA (THE)  
37 CONSENTINO DRIVE  
SCARBOROUGH, ON  
M1P 3A3**

**ATTENTION: WILLIAM O. NICHOLS**

**Dear Sir/Madam:**

Within the bounds of his authority under Sections 118.5 and 118.6 of the Income Tax Act, the Minister of Human Resources Development Canada has approved your request to be certified as an educational institution under the name and address shown above. This certification is effective January 1, 1996. It applies only to those programs or courses offered by your institution which have been designed to provide students with sufficient skills to enable them to work in or to improve their skills in a recognized occupation. Students who have attained the age of 16 years may qualify for a tuition tax credit, if their total tuition fees exceed \$100. Certification of your institution by the Minister in no way guarantees that Revenue Canada will automatically accept for tuition tax credit purposes receipts for all courses or programs offered by your institution.

Attached for your information and guidance is an information sheet outlining some basic responsibilities of a Certified Educational Institution. Additional details are provided in the Revenue Canada Interpretation Bulletins IT-515R and IT-516R which were sent to you earlier. Institutions should contact their nearest Revenue Canada Tax Services Office annually to verify whether any amendments have been made to the information contained in these bulletins.

Please advise us in writing of any change of name or address. In the case of a change of name, a copy of the amendment to the official business registration should be attached. We should also be advised if you cease to offer skill development courses.

Yours sincerely,

**Bob Thomas  
Certification Program**

**Canada**