



NOTICE TO STUDENTS

The Qalipu Mi'kmaq First Nation Band recently requested Canada Revenue Agency (CRA) to determine whether funding the Band provides to members for post-secondary education is taxable to the student. CRA has recently advised the Band of the following;

- Contributions provided to members under the **Post-Secondary Student Support Program Agreement (PSSSP)** for books, tuition, and living allowances are **not taxable to the student.**
- However, contributions provided to members under the **Aboriginal Skills and Employment Training Strategy (ASETS)** for books, tuition and living allowances **are taxable to the student.**

As a result of this ruling, Qalipu will not issue T4As to students who were funded under PSSSP. T4As that were issued for this program for the 2011 and 2012 taxation years will be cancelled. The cancelled T4As will be mailed to students by March 31, 2014. If your mailing address has changed since 2011, please contact your Client Services Officer to update your address.

Qalipu has issued T4As to students funded under the ASETS program for the 2013 taxation year. This income must be included on the students' 2013 income tax return.

If you are not sure from which program you received funding, you may refer to the first page of your funding contract or you may contact your Client Services Officer.