

# INCOME TAX CREDIT FOR RENT PAYERS IN STUDENT HOUSING

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## ANCILLARY SERVICES

### Housing & Conference Services

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York University Housing falls under the Residential Tenancies Act of Ontario. However, as an educational institution, we are partially exempt from some aspects of the legislation.

The Ontario Income Tax Act stipulates that all students living in designated university student residences are limited to an Ontario Energy and Property Tax Credit claim based on an occupancy cost of \$25 for the time they resided in the student residence. This is because the University does not pay municipal property tax to the City of Toronto, and therefore, your monthly rent does not include a property tax.

Therefore, **the amount that can be claimed by residents of York Apartments and Undergraduate Residences for income tax purposes is \$25** and not the full amount of residence fees paid. On Line 6114 (Student Residences) of your income tax return, tick the box to claim \$25 as your occupancy cost for the part of the year you lived in residence, no receipt is necessary.

Please see the [Ministry website](#) or call the Ministry at 1-866-668-8297 for more information or contact the Canada Revenue Agency at 1-877-627-6645.

Please note that Residence Fees are not eligible as tuition fees for tax purposes and do not show up on the T2202 that York University provides. More information can be found at the [CRA website](#).

\*Housing Services does not issue proof of payment letters or receipts to be used for tax claims. You may visit your [Student Account online statement](#) to obtain a proof of rent payment.

Housing Services

