



Territorial Tuition and Education Amounts

Only the student must complete this schedule. Use it to:

- calculate your Nunavut tuition and education amounts to claim on line 5856 of your Form NU428;
- determine the territorial amount available to transfer to another designated individual; and
- determine the unused territorial amount, if any, available for you to carry forward to a future year.

Only the student attaches a copy of this schedule to his or her return.

Nunavut tuition and education amounts claimed by the student for 2005

Unused Nunavut tuition and education amounts from your 2004 Notice of Assessment or Notice of Reassessment *

_____ | _____ 1

Eligible tuition fees paid for 2005 **5914** 2

Education amount for 2005: Use columns B and C of forms T2202, T2202A, TL11A and TL11C (only one claim per month, maximum 12 months)

Enter the number of months from Column B (do not include any month that is also included in Column C) × \$120 = **5916** + 3

Enter the number of months from Column C × \$400 = **5918** + 4

Add lines 2, 3, and 4 Total 2005 tuition and education amounts = 5

Add lines 1 and 5 Total available tuition and education amounts = 6

+ _____ | _____ 5

= _____ | _____ 6

Taxable income from line 1 of your Form NU428 _____ 7

Total of lines 5804 to 5848 of your Form NU428 - _____ 8

Line 7 minus line 8 (if negative, enter "0") = _____ 9

Unused Nunavut tuition and education amounts claimed for 2005

Enter the amount from line 1 or line 9, whichever is less - _____ 10

Line 9 minus line 10 = _____ 11

+ _____ | _____ 10

= _____ | _____ 11

2005 tuition and education amounts claimed for 2005:

Enter the amount from line 5 or line 11, whichever is less + _____ 12

Add lines 10 and 12 Nunavut tuition and education amounts claimed by the student for 2005 _____ 13

Enter this amount on line 5856 of your Form NU428 = _____ 13

+ _____ | _____ 12

= _____ | _____ 13

Transfer / Carry forward of unused amount

Amount from line 6 _____ 14

Amount from line 13 - _____ 15

Line 14 minus line 15 Total unused amount = _____ 16

_____ | _____ 14

- _____ | _____ 15

= _____ | _____ 16

If you are transferring an amount to another individual, continue on line 17.

Otherwise, enter the amount from line 16 on line 21.

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000 _____ 17

Amount from line 12 - _____ 18

Line 17 minus line 18 (if negative, enter "0") Maximum transferable = _____ 19

_____ | _____ 17

- _____ | _____ 18

= _____ | _____ 19

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to designate the individual and specify the territorial amount that you are transferring to him or her on Form T2202, T2202A, TL11A, or TL11C. Enter the amount on line 20 below.

Note: If you have a spouse or common-law partner, special rules may apply; see line 5856 in the forms book.

Enter the amount you are transferring (cannot be more than line 19) Territorial amount transferred **5920** - _____ 20

Line 16 minus line 20 Unused territorial amount available to carry forward to a future year = _____ 21

_____ | _____ 20

= _____ | _____ 21

The person claiming the transfer should not attach this schedule to his or her return.

* If you resided in another province or territory on December 31, 2004, enter on line 1 the unused federal tuition and education amount from your 2004 Notice of Assessment or Notice of Reassessment.