

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

- calculate your Nova Scotia tuition and education amounts to claim on line 5856 of your Form NS428;
- determine the provincial amount available to transfer to another designated individual; and
- determine the unused provincial amount, if any, available for you to carry forward to a future year.

**Only the student** attaches this schedule to his or her return.

**Nova Scotia tuition and education amounts claimed by the student for 2005**

Nova Scotia unused tuition and education amounts from your 2004 *Notice of Assessment* or *Notice of Reassessment* \*

Enter your 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, <b>maximum 12 months</b> )					
Enter the number of months from Column <b>B</b> (do not include any month that is also included in Column C)		x \$60 =	5916	+	3
Enter the number of months from Column <b>C</b>		x \$200 =	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

Taxable income from line 1 of your Form NS428			7		
Total of lines 5804 to 5849 of your Form NS428	-		8		
Line 7 minus line 8 (if negative, enter "0")	=		9		
Unused Nova Scotia tuition and education amounts claimed for 2005: Enter the amount from line 1 or line 9, whichever is <b>less</b>	-				10
Line 9 minus line 10	=		11		

2005 tuition and education amounts claimed for 2005: Enter the amount from line 5 or line 11, whichever is <b>less</b>	+		12		
Add lines 10 and 12		<b>Nova Scotia tuition and education amounts claimed by the student for 2005</b>			13
Enter this amount on line 5856 of your Form NS428	=				13

**Transfer / Carry forward of unused amount**

Amount from line 6			14		
Amount from line 13	-		15		
Line 14 minus line 15	=	<b>Total unused amount</b>			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")	=	<b>Maximum transferable</b>			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 provincial 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)		<b>Provincial amount transferred</b>	5920	-	20
Line 16 minus line 20	=	<b>Unused provincial amount available to carry forward to a future year</b>			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*.