

Provincial Tuition and Education Amounts

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

- calculate your Saskatchewan tuition and education amounts to claim on line 5856 of your Form SK428;
- determine the provincial amount available to transfer to a designated individual; and
- determine the unused provincial 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.

continue on next page →

Saskatchewan tuition and education amounts claimed by the student for 2015

Unused Saskatchewan tuition and education amounts from your 2014 notice of assessment or notice of reassessment*

		1
--	--	----------

* If you resided in another province or territory on December 31, 2014, enter on line 1 your unused federal tuition, education, and textbook amounts from your 2014 notice of assessment or notice of reassessment.

Eligible tuition fees paid for 2015

5914		2
-------------	--	----------

Education amount for 2015: Use columns B and C of forms T2202A, TL11A, TL11B, 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).

	$\times \$120 =$	5916	$+$		3
--	------------------	-------------	-----	--	----------

Enter the number of months from column **C**.

<input type="text"/>	× \$400 =	5918	+	<input type="text"/>	<input type="text"/>	4
----------------------	-----------	-------------	---	----------------------	----------------------	---

Add lines 2, 3, and 4.

Total 2015 tuition and education amounts

=	<input type="text"/>	<input type="text"/>	↓
---	----------------------	----------------------	---

+	<input type="text"/>	<input type="text"/>	5
---	----------------------	----------------------	---

Total available tuition and education amounts

Add lines 1 and 5.

=	<input type="text"/>	<input type="text"/>	6
---	----------------------	----------------------	---

Enter the amount of your taxable income from line 260 of your return if it is \$44,028 or less. If your taxable income is more than \$44,028, enter instead the result of the following calculation: amount from line 41 of your Form SK428 divided by 11%.

Total of lines 5804 to 5848 of your Form SK428

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

<input type="text"/>	<input type="text"/>	7
-	<input type="text"/>	8
=	<input type="text"/>	9

continue on next page →

Unused Saskatchewan tuition and education amounts claimed for 2015:
Enter the amount from line 1 or line 9, whichever is **less**.

-			
			10
=			11

Line 9 minus line 10

2015 tuition and education amounts claimed for 2015:
Enter the amount from line 5 or line 11, whichever is **less**.

+			12
---	--	--	----

Add lines 10 and 12.
Enter this amount on line 5856 of your Form SK428.

Saskatchewan tuition and education amounts claimed by the student for 2015

=			13
---	--	--	----

Transfer/Carryforward of unused amount

Amount from line 6			14
Amount from line 13	–		15
Line 14 minus line 15	Total unused amount	=	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. (maximum \$5,000)			17
Amount from line 12	–		18
Line 17 minus line 18 (if negative, enter "0")	Maximum transferable	=	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 your Form T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 20 on page 6 [below].

continue on next page →

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

Enter the amount you are transferring (cannot be more than line 19).

Provincial amount transferred

5920	–		20
-------------	---	--	-----------

Unused provincial amount available to carry forward to a future year

Line 16 minus line 20

=			21
---	--	--	-----------

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

See the privacy notice on your return.