

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

- calculate your New Brunswick tuition and education amounts to claim on line 5856 of your Form NB428;
- 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.

New Brunswick tuition and education amounts claimed by the student for 2005

Unused New Brunswick 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

Taxable income from line 1 of your Form NB428	7
Total of lines 5804 to 5848 of your Form NB428	8
Line 7 minus line 8 (if negative, enter "0")	9
Unused New Brunswick 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

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	New Brunswick tuition and education amounts claimed by the student for 2005	13
Enter this amount on line 5856 of your Form NB428	=	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

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

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)	Provincial amount transferred 5920 -	20
Line 16 minus line 20	Unused provincial amount available to carry forward to a future year =	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 your unused federal tuition and education amounts from your 2004 *Notice of Assessment* or *Notice of Reassessment*.