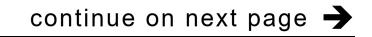


Provincial Tuition and Education Amounts

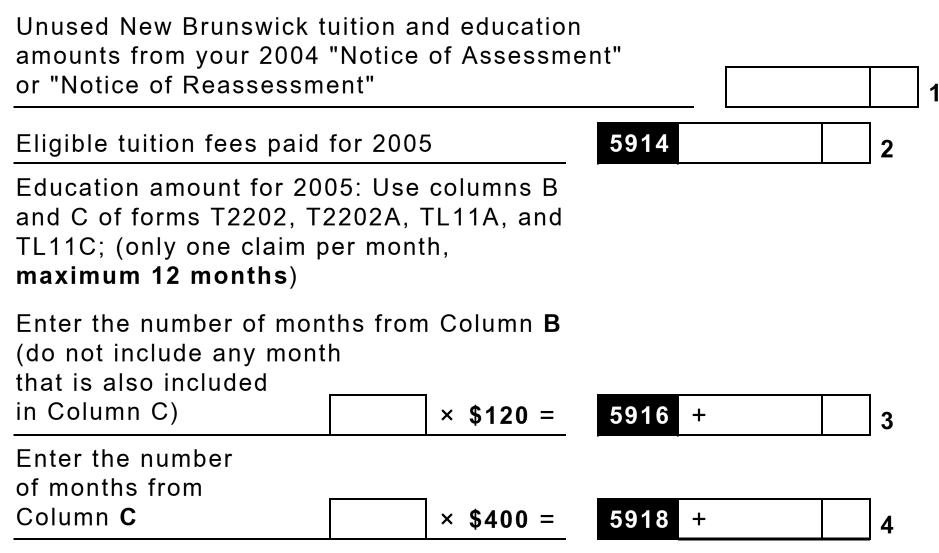
Only the student must complete this schedule. Use it to:

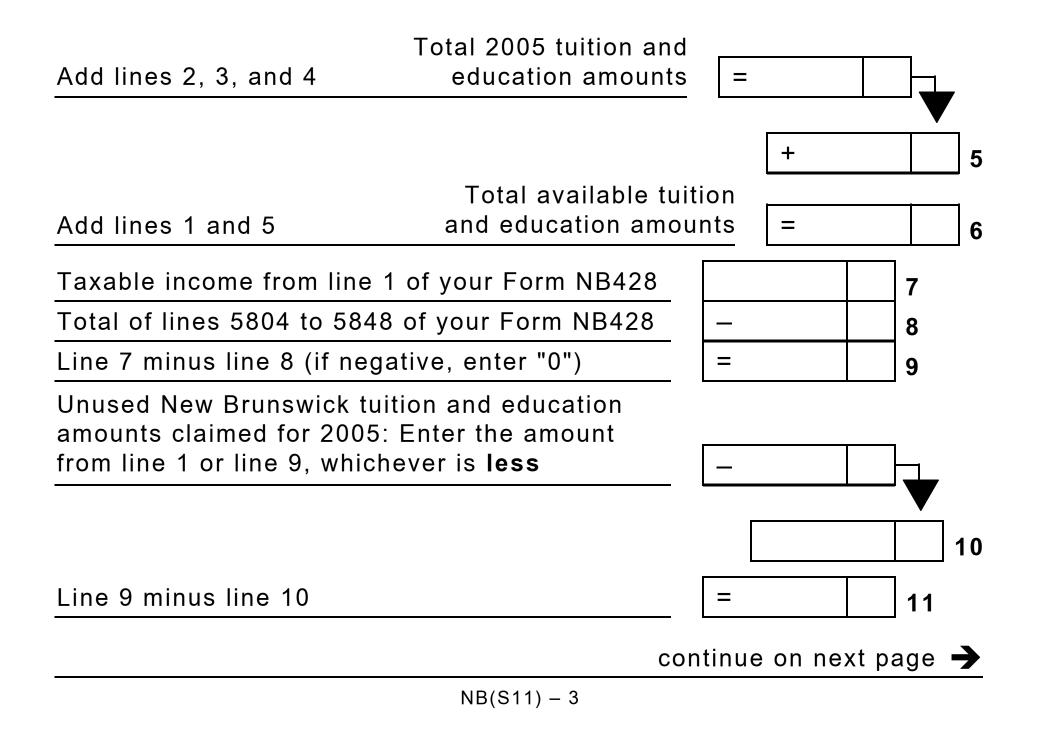
- calculate your New Brunswick tuition and education amounts to claim on line 5856 of your Form NB428;
- determine the provincial amount available to transfer to another designated individual; and
- determine the unused provincial amount, if any, available for you to carry forward to a future year.

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



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





2005 tuition and education amounts claimed for 2005: Enter the amount from line 5 or line 11. whichever is less

Add lines 10 and 12 Enter this amount on line 5856 of your Form NB428 New Brunswick tuition and education amounts claimed by the student for 2005

Transfer/Carry forward of unused amount

Amount from line 6

Amount from line 13

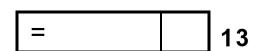
Line 14 minus line 15

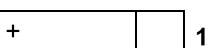
Total unused amount

If you are transferring an amount to another individual, continue on line 17. **Otherwise**, enter the amount from line 16 on line 21.

14 15 = 16







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

Amount from line 12

Line 17 minus line 18 (if negative, enter "0")

Maximum transferable

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 on page 6 [below].

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

=

17

18

19

Enter the amount you are transferring (cannot be more than line 19)	Provincial amount transferred 592	0 – 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.