



# Provincial Tuition and Education Amounts

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

- calculate your P.E.I. tuition and education amounts to claim on line 5856 of your Form PE428;
- 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 a copy of this schedule to his or her return.

## Prince Edward Island tuition and education amounts claimed by the student for 2005

Prince Edward Island unused tuition and education amounts from your 2004 *Notice of Assessment* or *Notice of Reassessment* \*

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 of 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 PE428					
Total of lines 5804 to 5850 of your Form PE428	-				8
Line 7 minus line 8 (if negative, enter "0")	=				9
Unused P.E.I. 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	Prince Edward Island tuition and education amounts claimed by the student for 2005		=		13
Enter this amount on line 5856 of your Form PE428					

### Transfer / Carry forward of unused amount

Amount from line 6					
Amount from line 13	-				15
Line 14 minus line 15	=				16
<b>Total unused amount</b>					

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					
Amount from line 12	-				18
Line 17 minus line 18 (if negative, enter "0")	=				19
<b>Maximum transferable</b>					

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, you must enter on line 1 whichever of the following amounts from your 2004 *Notice of Assessment* or *Notice of Reassessment* is **less**:

- your unused provincial or territorial tuition and education amounts, if applicable; or
- your unused federal tuition and education amounts.