

# Federal Tuition and Education Amounts

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

- calculate your federal tuition and education amounts;
- determine the federal amount available to transfer to a designated individual; and
- determine the unused federal amount, if any, available for you to carry forward to a future year.

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

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

See line 323 in the guide for more information.

continue on next page 

## Federal tuition and education amounts claimed by the student for 2005

Unused federal tuition and education amounts from your 2004 "Notice of Assessment" or "Notice of Reassessment"

		1
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Eligible tuition fees paid for 2005

<b>320</b>			2
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**Education amount for 2005:** Use columns B and C of Forms T2202, T2202A, TL11A, and TL11C (only one claim per month, maximum 12 months)

Number of months from column **B** (do not include any month that is also included in column C)

	× \$120 =	<b>321</b>	+			3
--	-----------	------------	---	--	--	---

Number of months from column **C**

	× \$400 =	<b>322</b>	+			4
--	-----------	------------	---	--	--	---

Total 2005 tuition and education amounts:  
Add lines 2, 3, and 4

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=			↓
---	--	--	---

+			5
---	--	--	---

Total available tuition and education amounts:  
Add lines 1 and 5

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=			6
---	--	--	---

Taxable income from line 260 of your return

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			7
--	--	--	---

Total of lines 300 to 318 of your Schedule 1

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-			8
---	--	--	---

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

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=			9
---	--	--	---

Unused tuition and education amounts claimed  
for 2005:

Amount from line 1 or line 9, whichever is less

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-			↓
---	--	--	---

			10
--	--	--	----

Line 9 minus line 10

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=			11
---	--	--	----

continue on next page →

2005 tuition and education amounts claimed  
for 2005:

Amount from line 5 or line 11, whichever is less

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

**Total tuition and education amounts claimed  
for 2005: Add lines 10 and 12**

**Enter this amount on line 323 of Schedule 1.**

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

**Transfer/Carryforward of unused amount**

Amount from line 6

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			14
--	--	--	----

Amount from line 13

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-			15
---	--	--	----

**Total unused amount**                      Line 14 minus line 15

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=			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.

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Amount from line 12

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**Maximum transferable**

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

		17
–		18
=		19

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, or to your or your spouse or common-law partner's parent or grandparent. To do this, you have to designate the individual on your Form T2202, T2202A, TL11A, or TL11C and specify the federal amount that you are transferring to him or her. Enter the amount you are transferring on line 20 on page 6 [below].

**Note:** If your spouse or common-law partner is claiming an amount for you on line 303 or line 326 of his or her Schedule 1, you cannot transfer an amount to your or your spouse or common-law partner's parent or grandparent.

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Federal amount transferred  
(cannot be more than line 19)

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327	–		20
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Unused federal amount  
available to carry forward  
to a future year

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Line 16 minus line 20

=			21
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The person claiming the transfer **should not** attach this schedule to his or her return.