

This schedule concerns tuition or examination fees paid in 2005 and interest paid in 2005 on a student loan.

It is also intended for any individual who, in 2004, determined an amount for tuition or examination fees, or an amount for interest paid on a student loan, to be carried forward and claimed in subsequent years.

If tuition or examination fees were paid after 1996, or interest on a student loan was paid after 1997, but you did not determine, in 2004, the amounts that could be carried forward, refer to line 384 or line 385 in the guide (as applicable).

A. Tuition or examination fees

Unused portion of tuition or examination fees (line 40 of Schedule M for 2004)		33		
Tuition or examination fees paid for 2005 (if the fees total more than \$100)	+	34		
Add lines 33 and 34.				
Carry all or a portion of this amount to line 384 of your return.				
			Tuition or examination fees	=
		36		
Amount entered on line 384 of your 2005 return	-	38		
Subtract line 38 from line 36.				
			Amount that may be claimed in subsequent years	=
		40		

Enclose your receipts for tuition or examination fees paid for 2005.

B. Interest paid on a student loan

Unused portion of interest paid on a student loan (line 62 of Schedule M for 2004)		46		
Interest paid in 2005 on a student loan	+	48		
Add lines 46 and 48.				
Carry all or a portion of this amount to line 385 of your return.				
			Interest paid on a student loan	=
		52		
Amount entered on line 385 of your 2005 return	-	60		
Subtract line 60 from line 52.				
			Amount that may be claimed in subsequent years	=
		62		

Enclose proof of the interest paid on a student loan for 2005.