

See line 323 in the guide for more information.

Only the student can complete this federal schedule and **attach** it to his or her return. Use it to:

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

Tuition, education, and textbook amounts claimed by the student for 2006

Unused federal tuition and education amounts from your 2005 *Notice of Assessment* or *Notice of Reassessment* _____ | _____ | 1

Eligible tuition fees paid for 2006 **320** _____ | _____ | 2

Education and textbook amounts for 2006

Calculating your part-time amount: use column B of Forms T2202, T2202A, TL11A, and TL11C. **Do not include any month that is also included in column C.**

Only one claim per month (maximum 12 months)

Education amount:

number of months from column B _____ × \$120 = _____ | _____ | 3

Textbook amount:

number of months from column B _____ × \$20 = _____ + _____ | _____ | 4

Line 3 plus line 4 = _____ | _____ | **321+** _____ | _____ | 5

Calculating your full-time amount: use column C of Forms T2202, T2202A, TL11A, and TL11C.

Only one claim per month (maximum 12 months)

Education amount:

number of months from column C _____ × \$400 = _____ | _____ | 6

Textbook amount:

number of months from column C _____ × \$65 = _____ + _____ | _____ | 7

Line 6 plus line 7 = _____ | _____ | **322+** _____ | _____ | 8

Total 2006 tuition, education, and textbook amounts:

Add lines 2, 5, and 8. = _____ | _____ | **+** _____ | _____ | 9

Total available tuition, education, and textbook amounts: add lines 1 and 9. = _____ | _____ | 10

Taxable income from line 260 of your return _____ | _____ | 11

Total of lines 9 to 23 of your Schedule 1 _____ | _____ | 12

Line 11 minus line 12 (if negative, enter "0") = _____ | _____ | 13

Unused tuition and education amounts claimed for 2006:

Amount from line 1 or line 13, whichever is less _____ | _____ | **▶** _____ | _____ | 14

Line 13 minus line 14 = _____ | _____ | 15

2006 tuition, education, and textbook amounts claimed for 2006:

Amount from line 9 or line 15, whichever is less _____ | _____ | **+** _____ | _____ | 16

Total tuition, education, and textbook amounts claimed for 2006: add lines 14 and 16.

Enter this amount on line 323 of Schedule 1. = _____ | _____ | 17

Transfer/Carryforward of unused amount

Amount from line 10 _____ | _____ | 18

Amount from line 17 _____ | _____ | 19

Total unused amount Line 18 minus line 19 = _____ | _____ | 20

If you are transferring an amount to another individual, continue on line 21.

Otherwise, enter the amount from line 20 on line 25.

Enter the amount from line 9; if it is more than \$5,000, enter \$5,000. _____ | _____ | 21

Amount from line 16 _____ | _____ | 22

Maximum transferable Line 21 minus line 22 (if negative, enter "0") = _____ | _____ | 23

You can transfer all or part of the amount on line 23 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 24 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.

Federal amount transferred (cannot be more than line 23) **327** _____ | _____ | 24

Unused federal amount available to carry forward to a future year Line 20 minus line 24 = _____ | _____ | 25

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