

## **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.

continue on next page →

# New Brunswick tuition and education amounts claimed by the student for 2006

Unused New Brunswick tuition and education amounts from your 2005: "Notice of Assessment" or "Notice of Reassessment" \*

		1
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Eligible tuition fees paid for 2006

<b>5914</b>		2
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Education amount for 2006: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C; (only one claim per month, **maximum 12 months**)

Enter the number of months from Column B (do not include any month that is also included in Column C)

	× \$120 =	<b>5916</b>	+		3
--	-----------	-------------	---	--	---

Enter the number of months from Column C

	× \$400 =	<b>5918</b>	+		4
--	-----------	-------------	---	--	---

Add lines 2, 3, and 4

Total 2006 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 NB428

			7
--	--	--	---

Total of lines 5804 to 5848 of your Form NB428

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

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

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

Unused New Brunswick tuition and education amounts claimed for 2006: Enter the amount from line 1 or line 9, whichever is **less**

-			↓

			10
--	--	--	----

Line 9 minus line 10

=			11
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continue on next page →

2006 tuition and education amounts claimed for 2006: Enter the amount from line 5 or line 11, whichever is **less**

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+			<b>12</b>
---	--	--	-----------

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 2006**

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=			<b>13</b>
---	--	--	-----------

**Transfer/Carryforward of unused amount**

Amount from line 6

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			<b>14</b>
--	--	--	-----------

Amount from line 13

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-			<b>15</b>
---	--	--	-----------

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

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=			<b>16</b>
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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

		<b>17</b>
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Amount from line 12

—		<b>18</b>
---	--	-----------

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

**Maximum transferable**

=		<b>19</b>
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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.

continue on next page →

Enter the amount  
you are transferring  
(cannot be more  
than line 19)

**Provincial amount  
transferred**

**5920**

–

**20**

**Unused provincial amount  
available to carry forward  
to a future year**

Line 16 minus line 20

=

**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, 2005,  
enter on line 1 your unused federal tuition and education amounts from  
your 2005 "Notice of Assessment" or "Notice of Reassessment".