Government of Saskatchewan

Provincial Tuition and Education Amounts

Schedule SK(S11)
T1 General – 2006

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

- calculate your Saskatchewan tuition and education amounts to claim on line 5856 of your Form SK428;
- 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.

Saskatchewan tuition and education amounts claimed by the student for 2006

Unused Saskatchewan tuition and education amounts from your 2005 *Notice of Assessment* or *Notice of Reassessment* *					1
Eligible tuition fees paid for 2006		5914		2	
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 =	5916	+	3	
Enter the number of months from Column **C**	× $400 =	5918	+	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 SK428				7	
Total of lines 5804 to 5848 of your Form SK428			–	8	
Line 7 minus line 8 (if negative, enter "0")			=	9	
Unused Saskatchewan 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	
2006 tuition and education amounts claimed for 2006: Enter the amount from line 5 or line 11, whichever is **less**					+ 12
Add lines 10 and 12. Enter this amount on line 5856 of your Form SK428.	**Saskatchewan tuition and education amounts claimed by the student for 2006**				= 13

Transfer/Carryforward of unused amount

Amount from line 6					14
Amount from line 13					– 15
Line 14 minus line 15	**Total unused amount**				= 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.				17
Amount from line 12			–	18
Line 17 minus line 18 (if negative, enter "0")	**Maximum transferable**		=	19

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)	**Provincial amount transferred**	5920	–	20
Line 16 minus line 20	**Unused provincial amount available to carry forward to a future year**		=	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 the unused federal tuition and education amount from your 2005 *Notice of Assessment* or *Notice of Reassessment*.