



## **Provincial Tuition and Education Amounts**

**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.

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# 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
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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
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Enter the number of months from Column **C**

	× \$400 =	<b>5918</b>	+			4
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Add lines 2, 3, and 4 Total 2006 tuition and education amounts

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=			

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

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=			6
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Taxable income from line 1 of your Form SK428

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			7
--	--	--	---

Total of lines 5804 to 5848 of your Form SK428

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

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

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

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

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-			

			10
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Line 9 minus line 10

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=			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**

+			<b>12</b>
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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**

=			<b>13</b>
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**Transfer/Carryforward of unused amount**

Amount from line 6

		<b>14</b>
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Amount from line 13

-			<b>15</b>
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Line 14 minus line 15 **Total unused amount**

=			<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>
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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 the unused federal tuition and education amount from  
your 2005 "Notice of Assessment" or "Notice of Reassessment".