Yukon Government Gouvernement

Territorial Tuition, Education, and Textbook Amounts

Schedule YT(S11)
T1 General – 2014

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

- calculate your Yukon tuition, education, and textbook amounts to claim on line 5856 of your Form YT428;
- determine the territorial amount available to transfer to a designated individual; and
- determine the unused territorial amount, if any, available for you to carry forward to a future year.

Yukon tuition, education, and textbook amounts claimed by the student for 2014

Unused Yukon tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment *			1
Eligible tuition fees paid for 2014	5914		2

Education and textbook amounts for 2014

Part-time student: use column B of forms T2202A, TL11A, TL11B, 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
Add lines 3 and 4.		=	▶ 5916	+	5

Full-time student: use column C of forms T2202A, TL11A, TL11B, 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
Add lines 6 and 7.		=	▶ 5918	+	8

Add lines 2, 5, and 8. **Total 2014 tuition, education, and textbook amounts**	=	▶	+		9
Add lines 1 and 9. **Total available tuition, education, and textbook amounts**			=		10
Enter the amount of your taxable income from line 260 of your return if it is $43,953 or less. If your taxable income is more than $43,953, enter instead the result of the following calculation: amount from line 44 of your Form YT428 divided by 7.04%.					11
Total of lines 5804 to 5848 of your Form YT428	−				12
Line 11 minus line 12 (if negative, enter "0")	=				13
Unused Yukon tuition, education, and textbook amounts claimed for 2014: Enter the amount from line 1 or line 13, whichever is **less**.	−	▶			14
Line 13 minus line 14	=				15
2014 tuition, education, and textbook amounts claimed for 2014: Enter the amount from line 9 or line 15, whichever is **less**.			+		16
Add lines 14 and 16. Enter this amount on line 5856 of your Form YT428. **Yukon tuition, education, and textbook amounts claimed by the student for 2014**			=		17

Transfer/Carryforward of unused amount

Amount from line 10			18
Amount from line 17		−	19
Line 18 minus line 19 **Total unused amount**		=	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. **(maximum $5,000)**			21
Amount from line 16		−	22
Line 21 minus line 22 (if negative, enter "0") **Maximum transferable**		=	23

You can transfer all or part of the amount on line 23 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 territorial amount** that you are transferring to him or her on your Form T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 24 below.

Note: If you have a spouse or common-law partner, special rules may apply; read line 5856 in the forms book.

Enter the amount you are transferring (cannot be more than line 23). **Territorial amount transferred**	5920	−	24
Line 20 minus line 24 **Unused territorial amount available to carry forward to a future year**		=	25

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, 2013, enter on line 1 your unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment.

See the privacy notice on your return.