



# Provincial Tuition and Education Amounts

Schedule NS(S11)  
T1 General – 2014

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

- calculate your Nova Scotia tuition and education amounts to claim on line 5856 of your Form NS428;
- determine the provincial amount available to transfer to a 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.

## Nova Scotia tuition and education amounts claimed by the student for 2014

Unused Nova Scotia tuition and education amounts from your 2013 notice of assessment or notice of reassessment \*

		1
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Eligible tuition fees paid for 2014

5914		2
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**Education amount for 2014:** Use columns B and C of forms T2202A, TL11A, TL11B, 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).

	× \$60 =	5916	+		3
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Enter the number of months from column **C**.

	× \$200 =	5918	+		4
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Add lines 2, 3, and 4.

**Total 2014 tuition and education amounts**

=		5
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Add lines 1 and 5.

**Total available tuition and education amounts**

+		5
=		6

Enter the amount of your taxable income from line 260 of your return if it is \$29,590 or less. If your taxable income is more than \$29,590, enter instead the result of the following calculation: amount from line 40 of your Form NS428 divided by 8.79%.

Total of lines 5804 to 5849 of your Form NS428

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

		7
-		8
=		9

Unused Nova Scotia tuition and education amounts claimed for 2014:

Enter the amount from line 1 or line 9, whichever is **less**.

Line 9 minus line 10

-		10
=		11

2014 tuition and education amounts claimed for 2014:

Enter the amount from line 5 or line 11, whichever is **less**.

Add lines 10 and 12.

**Nova Scotia tuition and education amounts claimed by the student for 2014**

Enter this amount on line 5856 of your Form NS428.

+		12
=		13

## Transfer/Carryforward of unused amount

Amount from line 6

Amount from line 13

Line 14 minus line 15

**Total unused amount**

		14
-		15
=		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.

(maximum \$5,000)

Amount from line 12

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

**Maximum transferable**

		17
-		18
=		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 T2202A, TL11A, TL11B, or TL11C.

Enter the amount on line 20 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 19).

**Provincial amount transferred** 5920

-		20
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Line 16 minus line 20

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

=		21
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**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.