

Complete this schedule using your completed Form T2202A, TL11A, TL11B, TL11C or other official tuition tax receipts.
For more information, see Guide P105, Students and Income Tax.

Notes: Only the student completes this schedule and attaches it to their return.

The person claiming the transfer **does not** attach this schedule to their return.

Newfoundland and Labrador tuition and education amounts claimed for 2018

Unused Newfoundland and Labrador tuition and education amounts
from your 2017 notice of assessment or reassessment ⁽¹⁾

Eligible tuition fees paid for 2018	5914		2		1
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Education amount for 2018: Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (**maximum 12 months**). If you ticked box 345 of your federal Schedule 11, read note ⁽²⁾.

Enter the number of months from column B

(do not include any month that is also included in column C).

Enter the number of months from column C.

× \$60 = **5916** +

× \$200 = **5918** +

Add lines 2, 3, and 4.	Total 2018 tuition and education amounts	=		▶	+	5
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Add lines 1 and 5.	Total available tuition and education amounts	=		▶	=	6
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Enter the amount from line 260 of your return if it is **\$36,926 or less**. If the amount is **more than \$36,926**, complete Part B of your Form NL428 before entering the result of the following calculation: amount from line 41 of your Form NL428 divided by 8.7%

Total of lines 5804 to 5848 of your Form NL428

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

Unused Newfoundland and Labrador tuition and education amounts claimed for 2018:
Enter the amount from line 1 or line 9, whichever is **less**.

Line 9 minus line 10

2018 tuition and education amounts claimed for 2018:

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

Add lines 10 and 12.

Enter this amount on line 5856 of your Form NL428.

**Newfoundland and Labrador tuition and education
amounts claimed by the student for 2018**

Transfer or carryforward of unused amount

Complete this section if you are transferring a current-year amount or if you have an unused amount to carry forward to a future year.

Amount from line 6	-		14		14
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Amount from line 13	-		15		15
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Line 14 minus line 15	Total unused amount	=		▶	=	16
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If you are transferring an amount to another person, continue on line 17.

If not, enter the amount from line 16 on line 21.

Amount from line 5	(maximum \$5,000)		17		17
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Amount from line 12	-		18		18
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Line 17 minus line 18 (if negative, enter "0")	Maximum transferable	=		▶	=	19
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To transfer all or part of the amount on line 19 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent, use Form T2202A, TL11A, TL11B, or TL11C to **designate** the individual and **specify** the provincial amount you are transferring. Enter the amount on line 20 below.

Enter the amount you are transferring ⁽³⁾ (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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(1) If you resided in another province or territory on December 31, 2017, enter on line 1 your unused federal tuition, education and textbook amounts from your 2017 notice of assessment or reassessment.

(2) If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.

(3) You cannot transfer your unused current-year amounts to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner is claiming the **spouse or common-law partner amount** (line 5812) or **amounts transferred from your spouse or common-law partner** (line 5864) on their Form NL428.