

Complete this schedule using your 2017 notice of assessment or reassessment.
For more information, see Guide P105, Students and Income Tax.

Note: Only the student completes this schedule and attaches it to their return. Keep all other documents in case we ask to see them later.

Unused Saskatchewan tuition and education amounts claimed for 2018

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

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Enter the amount from line 260 of your return if it is **\$45,225 or less**. If the amount is **more than \$45,225**, complete part B of your Form SK428 before entering the result of the following calculation: amount from line 40 of your Form SK428 divided by 10.5%.

		2
—		3
=		4

Total of lines 5804 to 5848 of your Form SK428

Line 2 minus line 3 (if negative, enter "0")

Enter the amount from line 1 or line 4, whichever is **less**.
Enter this amount on line 5856 of your Form SK428.

**Unused Saskatchewan tuition and education
amounts claimed by the student for 2018**

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Carryforward of unused amount

Complete this section if you have an unused amount to carry forward to a future year.

Amount from line 1		6
Amount from line 5	—	7
Line 6 minus line 7	=	8
Total unused provincial amount available to carry forward to a future year		

- (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 2016 notice of assessment or reassessment **minus** the amount you claimed on line 323 of your 2017 federal Schedule 1.

See the privacy notice on your return.