

Complete this schedule using your 2018 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 Ontario tuition and education amounts claimed for 2019

Enter your unused Ontario tuition and education amounts from your 2018 notice of assessment or reassessment. (If you resided in another province or territory on December 31, 2017, you **cannot** claim your unused tuition and education amounts.)

1

Enter the amount from line 26000 of your return if it is **\$43,906 or less**.

If the amount is **more than \$43,906**, complete Part B of your Form ON428 before entering the result of the following calculation:
amount from line 44 of your Form ON428 divided by 5.05%.

2

Total of lines 9 to 18 of your Form ON428

– 3

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

= 4

Enter **whichever is less**:
amount from line 1 or 4

**Unused Ontario tuition and education
amounts claimed by the student for 2019**

5

Enter this amount on line 58560 of your Form ON428.

Carryforward of unused amount

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

Amount from line 1 above

6

Amount from line 5 above

– 7

Line 6 minus line 7

**Total unused provincial amount available
to carry forward to a future year**

= 8

See the privacy notice on your return.