

Complete this schedule using your completed Form T2202, TL11A, TL11C, or other official tuition tax receipts from 2017, 2018, and 2019. For more information, see Guide P105, Students and Income Tax.

**Notes:** Eligible tuition fees paid for 2017 and 2018 must be reported on your 2019 tax return.

Only the student completes this schedule and attaches it to their return. The person claiming the transferred amount does **not** attach this schedule to their return.

## New Brunswick tuition and education amounts claimed for 2019

Enter your unused New Brunswick tuition and education amounts from your 2018 notice of assessment or reassessment. (If you resided in another province or territory on December 31, 2018, enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment, and do **not** complete line 2 below.)

Enter your eligible New Brunswick tuition fees paid for 2017 and 2018. **59141** + 1 2

Add lines 1 and 2. **Unused tuition and education amounts** = 3

Enter your eligible tuition fees paid for 2019. **59140** + 4

Add lines 3 and 4. **Total available tuition and education amounts** = 5

Enter the amount from line 26000 of your return if it is **\$42,592 or less**.

If the amount is **more than \$42,592**, complete Part B of your Form NB428 before entering the result of the following calculation: amount from line 45 of your Form NB428 divided by 9.68%.

Total of lines 9 to 18 of your Form NB428 - 6 7

Line 6 minus line 7 (if negative, enter "0") = 8

**Unused New Brunswick tuition and education amounts claimed for 2019**

Enter whichever is **less**: amount from line 3 or line 8 - 9

Line 8 minus line 9 = 10

**2019 tuition amount claimed for 2019**

Enter whichever is **less**: amount from line 4 or line 10 + 11

Add lines 9 and 11. **New Brunswick tuition and education amounts claimed by the student for 2019** = 12

Continue on the next page to **transfer** or **carry forward** an unused amount.

**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 5 on the previous page			<b>13</b>
Amount from line 12 on the previous page	—		<b>14</b>
Line 13 minus line 14		<b>Total unused amount</b>	<b>15</b>

If you are transferring an amount to another individual, continue on line 16.

**If not**, enter the amount from line 15 on line 20.

Amount from line 4 on the previous page	(maximum \$5,000)		<b>16</b>
Amount from line 11 on the previous page		—	<b>17</b>
Line 16 minus line 17 (if negative, enter "0")	<b>Maximum transferable</b>	=	<b>18</b>

To transfer all or part of the amount on line 18 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent, use Form T2202, TL11A, or TL11C to **designate** the individual and **specify** the provincial amount you are transferring.  
Enter the amount on line 19 below.

**Note:** 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 an amount on line 58120 or line 58640 of their Form NB428.

Enter the amount you are transferring (cannot be more than line 18).	<b>Provincial amount transferred</b>	59200 —	<b>19</b>
Line 15 minus line 19	<b>Unused provincial amount available to carry forward to a future year</b>	=	<b>20</b>

See the privacy notice on your return.