

Provincial Tuition and Education Amounts

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

- calculate your New Brunswick tuition and education amounts to claim on line 5856 of your Form NB428;
- 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.

continue on next page →

New Brunswick tuition and education amounts claimed by the student for 2011

New Brunswick unused tuition and education amounts from your 2010 notice of assessment or notice of reassessment*

| | | |
|--|--|---|
| | | 1 |
|--|--|---|

* If you resided in another province or territory on December 31, 2010, enter on line 1 your unused federal tuition, education, and textbook amounts from your 2010 notice of assessment or notice of reassessment.

Eligible tuition fees paid for 2011

5914

| | | |
|--|--|---|
| | | 2 |
|--|--|---|

Education amount for 2011: Use columns B and C of forms T2202, 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).

| | | |
|--|--|--|
| | | |
|--|--|--|

 × \$120 = **5916** +

| | | |
|--|--|---|
| | | 3 |
|--|--|---|

Enter the number
of months from
Column C.

| | | | | | | |
|----------------------|-----------|-------------|---|----------------------|----------------------|---|
| <input type="text"/> | × \$400 = | 5918 | + | <input type="text"/> | <input type="text"/> | 4 |
|----------------------|-----------|-------------|---|----------------------|----------------------|---|

Add lines 2, 3, and 4.

**Total 2011 tuition and
education amounts**

| | | | |
|---|----------------------|----------------------|---|
| = | <input type="text"/> | <input type="text"/> | ↓ |
|---|----------------------|----------------------|---|

| | | | |
|---|----------------------|----------------------|---|
| + | <input type="text"/> | <input type="text"/> | 5 |
|---|----------------------|----------------------|---|

Add lines 1 and 5.

**Total available tuition
and education amounts**

| | | | |
|---|----------------------|----------------------|---|
| = | <input type="text"/> | <input type="text"/> | 6 |
|---|----------------------|----------------------|---|

Taxable income from line 260 of your return

| | | |
|----------------------|----------------------|---|
| <input type="text"/> | <input type="text"/> | 7 |
|----------------------|----------------------|---|

Total of lines 5804 to 5848 of your Form NB428

| | | | |
|---|----------------------|----------------------|---|
| - | <input type="text"/> | <input type="text"/> | 8 |
|---|----------------------|----------------------|---|

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

| | | | |
|---|----------------------|----------------------|---|
| = | <input type="text"/> | <input type="text"/> | 9 |
|---|----------------------|----------------------|---|

Unused New Brunswick tuition and education
amounts claimed for 2011: Enter the amount
from line 1 or line 9, whichever is **less**.

| | | | |
|---|----------------------|----------------------|---|
| - | <input type="text"/> | <input type="text"/> | ↓ |
|---|----------------------|----------------------|---|

| | | |
|----------------------|----------------------|----|
| <input type="text"/> | <input type="text"/> | 10 |
|----------------------|----------------------|----|

Line 9 minus line 10

| | | |
|---|--|----|
| = | | 11 |
|---|--|----|

2011 tuition and education amounts claimed for 2011: Enter the amount from line 5 or line 11, whichever is **less**.

| | | |
|---|--|----|
| + | | 12 |
|---|--|----|

Add lines 10 and 12.

Enter this amount on line 5856 of your Form NB428.

New Brunswick tuition and education amounts claimed by the student for 2011

| | | |
|---|--|----|
| = | | 13 |
|---|--|----|

Transfer/Carryforward of unused amount

Amount from line 6

| | | |
|--|--|----|
| | | 14 |
|--|--|----|

Amount from line 13

| | | |
|---|--|----|
| - | | 15 |
|---|--|----|

Line 14 minus line 15

Total unused amount

| | | |
|---|--|----|
| = | | 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) | | | 17 |
| Amount from line 12 | — | | 18 |
| Line 17 minus line 18 (if negative, enter "0") Maximum transferable | = | | 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 T2202, T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 20 on page 6 [below].

Note: If you have a spouse or common-law partner, special rules may apply. Read line 5856 in the forms book.

continue on next page →

Enter the amount
you are transferring
(cannot be more
than line 19).

**Provincial amount
transferred**

5920

–

20

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

Line 16 minus line 20

=

21

The person claiming the transfer should not attach this schedule to his or her return.

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