

Only the student completes this schedule.

Complete this schedule to calculate your Manitoba tuition and education amounts, your current year unused provincial tuition and education amounts available to transfer to a designated individual, and your unused provincial tuition and education amounts available to carry forward to a future year.

Use your Tuition and Enrolment Certificate (T2202, TL11A or TL11C, or any other official tuition tax receipts) to complete this schedule. If you are transferring your current year unused amount, also complete the authorization to transfer tuition and education amounts on the back of your certificate.

Attach a copy of this schedule to your paper return.

For more information, go to canada.ca/mb-tax-info. Also see Guide P105, Students and Income Tax.

If you resided in a province or territory other than Manitoba on December 31, 2023, enter your unused federal tuition, education, and textbook amounts from your 2023 notice of assessment or reassessment on line 1.

Unused tuition and education amounts:

Enter your unused amounts from your 2023 notice of assessment or reassessment.

Enter the amount from line 8 of your federal Schedule 11. **59140** 2

Education amount for 2024:

If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3. **Instead**, complete line 4 by adding the number of months you entered on lines 32010 and 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Number of months from line 32010 of your federal Schedule 11 $\times \$120 =$ **59160** + 3

Number of months from line 32020 of your federal Schedule 11 $\times \$400 =$ **59180** + 4

Add lines 2 to 4. **Total 2024 tuition and education amounts** = 5

Line 1 plus line 5 **Total available tuition and education amounts** = 6

Enter the amount from line 26000 of your return on line 7 if it is **\$47,000 or less**.

If it is **more than \$47,000**, enter the result of the following calculation:

Amount from line 8 of your Form MB428 $\div 10.8\% =$ 7

Enter the amount from line 36 of your Form MB428. — 8

Line 7 minus line 8 (if negative, enter "0") = 9

Unused tuition and education amounts claimed for 2024:

Enter **whichever is less**: amount from line 1 or line 9. — 10

Line 9 minus line 10 = 11

2024 tuition and education amounts:

Enter **whichever is less**: amount from line 5 or line 11. + 12

Your Manitoba tuition and education amounts claimed for 2024 = 13

Line 10 plus line 12

Enter the amount from line 13 on **line 58560** of your Form MB428.

Continue on the next page to **transfer** or **carry forward** your unused amounts.

Transfer or carryforward of unused amounts

Complete this section to calculate your current year unused provincial tuition and education amounts available to transfer to a designated individual and your unused provincial tuition and education amounts available to carry forward to a future year.

You can transfer all or part of your **unused provincial tuition and education amounts available for transfer** to your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent.

Note: If your spouse or common-law partner is claiming an amount for you on line 58120 or line 58640 of their Form MB428, you **cannot** transfer your unused provincial tuition and education amounts to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 6 of the previous page			14
Amount from line 13 of the previous page	—		15
Line 14 minus line 15		Total unused amount	16

If you are transferring an amount to a designated individual, continue on line 17.

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

Amount from line 5 of the previous page	(maximum \$5,000)			17
Amount from line 12 of the previous page		—		18
Line 17 minus line 18 (if negative, enter "0")	Unused provincial tuition and education amounts available to transfer		=	19
Enter the provincial amount you are transferring as specified on your forms (cannot be more than the amount at line 19).	Provincial tuition and education amounts transferred	59200	—	20
Line 16 minus line 20	Unused provincial tuition and education amounts available to carry forward to a future year		=	21

See the privacy notice on your return.