

Only the student completes this schedule.

Complete this schedule to calculate your New Brunswick tuition and education amounts, your current year unused provincial tuition 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/nb-tax-info. Also see Guide P105, Students and Income Tax.

If you resided in a province or territory other than New Brunswick 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.

Line 1 plus line 2

Total available tuition and education amounts

59140	+							

1

2

3

Enter the amount from line 26000 of your return on line 4 if it is **\$49,958 or less**.

If it is **more than \$49,958**, enter the result of the following calculation:

Amount from line 8 of your Form NB428 | \div 9.4% =

4

Enter the amount from line 33 of your Form NB428.

5

Line 4 minus line 5 (if negative, enter "0")

6

Unused tuition and education amounts claimed for 2024:

Enter **whichever is less**: amount from line 1 or line 6.

7

Line 6 minus line 7

8

2024 tuition amount:

Enter **whichever is less**: amount from line 2 or line 8.

Line 7 plus line 9

**Your New Brunswick tuition and
education amounts claimed for 2024**

+							

9

10

Enter the amount from line 10 on **line 58560** of your Form NB428.

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 amount 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 amount available for transfer** to your spouse or common-law partner, one of 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 NB428, you **cannot** transfer your unused provincial tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 3 of the previous page		11
Amount from line 10 of the previous page		12
Line 11 minus line 12	Total unused amount	13

If you are transferring an amount to a designated individual, continue on line 14.

If **not**, enter the amount from line 13 on line 18.

Amount from line 2 of the previous page	(maximum \$5,000)		14
Amount from line 9 of the previous page			15
Line 14 minus line 15 (if negative, enter "0")	Unused provincial tuition amount available to transfer		16
Enter the provincial amount you are transferring as specified on your forms (cannot be more than the amount at line 16).	Provincial tuition amount transferred	59200	17
Line 13 minus line 17	Unused provincial tuition and education amounts available to carry forward to a future year		18

See the privacy notice on your return.