

Only the student completes this schedule.

Complete this schedule to claim your Ontario tuition and education amounts carried forward from a previous year, and to calculate your unused provincial tuition and education amounts available to carry forward to a future year.

Attach a copy of this schedule to your paper return.

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

Notes: If you did not reside in Ontario on December 31, 2017, you **cannot** claim your unused tuition and education amounts.

If you resided in Ontario on December 31, 2017, but were not resident in Ontario on the last day of the year or on December 31, 2023, your unused Ontario tuition and education amounts balance will be zero.

Unused tuition and education amounts:

Enter your unused Ontario tuition and education amounts from your 2023 notice of assessment or reassessment.

		1
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Enter the amount from line 26000 of your return on line 2 if it is **\$51,446 or less**.

If it is **more than \$51,446**, enter the result of the following calculation:

Amount from line 8 of your Form ON428

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 ÷ 5.05% =

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2

Enter the amount from line 31 of your Form ON428.

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3

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

=

4

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

**Your unused Ontario tuition and
education amounts claimed for 2024**

		5
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Enter the amount from line 5 on **line 58560** of your Form ON428.

Carryforward of unused amounts

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

Amount from line 1 above

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6

Amount from line 5 above

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7

Line 6 minus line 7

=

8

See the privacy notice on your return.