

# Federal Tuition, Education, and Textbook Amounts and Canada Training Credit

## Only the student completes this schedule.

Complete this schedule to calculate your federal tuition, education and textbook amounts, your Canada training credit, your unused current-year tuition amount available to transfer to a designated individual and your unused federal tuition amount 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 unused current-year tuition amount, also complete the authorization to transfer tuition, education and textbook amounts on the back of your certificate.

**Attach** a copy of this schedule to your paper return.

For more information, go to [canada.ca/taxes-students](https://canada.ca/taxes-students) or see Guide P105, Students and Income Tax.

## Calculating your tuition, education, textbook amounts and Canada training credit

Eligible tuition fees paid to Canadian educational institutions for 2024  
(fees for each institution must be **more than \$100**)

32000

1

If you are claiming the Canada training credit, continue on line 2.

**If not**, enter the amount from line 1 on line 6 and continue on line 7.

Amount from line 1  × 50% =

2

Your Canada training credit limit from your latest notice of assessment  
or reassessment

3

Enter **whichever is less**: amount from line 2 or line 3.

4

Enter the amount of the Canada training credit you are claiming for 2024  
(**cannot** be more than the amount at line 4).

Enter this amount on **line 45350** of your return.

**Your Canada training credit**

-

5

Available Canadian tuition amount for 2024: line 1 minus line 5

=

6

Eligible tuition fees paid to foreign educational institutions for 2024

32001

+

7

Line 6 plus line 7

=

8

Unused federal tuition, education, and textbook amounts from your 2023 notice of assessment  
or reassessment

+

9

Total available tuition, education, and textbook amounts for 2024: line 8 plus line 9

=

10

Enter the amount from line 26000 of your return on line 11 if it is **\$55,867 or less**.

If it is **more than \$55,867**, enter the result of the following calculation:

amount from line 82 of your return (1)  ÷ 15% =

11

Enter the amount from line 111 of your return. (2)

-

12

Line 11 minus line 12 (if negative, enter "0")

=

13

Unused tuition, education, and textbook amounts you are claiming for 2024:  
Enter **whichever is less**: amount from line 9 or line 13.

-

▶

14

Line 13 minus line 14

=

15

2024 tuition amount:

Enter **whichever is less**: amount from line 8 or line 15.

+

16

Line 14 plus line 16

**Your 2024 tuition, education  
and textbook amounts**

=

17

(1) Enter the amount from line 83 of your return if you are completing the Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada.

(2) Enter the amount from line 112 of your return if you are completing the Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada.

## 2024 Enrolment information

The Canada Revenue Agency needs the following information to administer federal programs such as the Canada workers benefit, scholarship exemption, Lifelong Learning Plan and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit in 2024, or had a mental or physical impairment in 2024 and a medical practitioner has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.

32005

☐

Enter the number of months you were enrolled as a part-time student from box 24 of your Form T2202 and column B of your forms TL11A and TL11C.

(maximum 12) 32010

Enter the number of months you were enrolled as a full-time student from box 25 of your Form T2202 and column C of your forms TL11A and TL11C.

(maximum 12) 32020

## Transfer or carryforward of unused amount

Complete this section to calculate your current-year unused tuition amount available to transfer to a designated individual and your unused federal amount available to carry forward to a future year.

You can transfer all or part of your **unused tuition amount available to transfer** to your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent (designated individual).

**Note:** If your spouse or common-law partner is claiming an amount for you on line 30300, line 30425 or line 32600 of their return, you **cannot** transfer your unused tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 10 of the previous page

|  |  |    |
|--|--|----|
|  |  | 18 |
|--|--|----|

Amount from line 17 of the previous page

|   |  |    |
|---|--|----|
| — |  | 19 |
|---|--|----|

Line 18 minus line 19

**Total unused amount**

|   |  |    |
|---|--|----|
| = |  | 20 |
|---|--|----|

If you are transferring an amount to a designated individual, continue on line 21.

**If not**, enter the amount from line 20 on line 25.

Amount from line 8 of the previous page (maximum \$5,000)

|  |  |    |
|--|--|----|
|  |  | 21 |
|--|--|----|

Amount from line 16 of the previous page

|   |  |    |
|---|--|----|
| — |  | 22 |
|---|--|----|

Line 21 minus line 22  
(if negative, enter "0") **Unused tuition amount available to transfer**

|   |  |    |
|---|--|----|
| = |  | 23 |
|---|--|----|

Enter the federal tuition amount you are transferring to a designated individual as shown on your Tuition and Enrolment Certificate  
(**cannot** be more than the amount at line 23).

**Federal tuition amount transferred** 32700

|   |  |    |
|---|--|----|
| — |  | 24 |
|---|--|----|

Line 20 minus line 24

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

|   |  |    |
|---|--|----|
| = |  | 25 |
|---|--|----|

See the privacy notice on your return.