

**Only the student completes this schedule.**

Complete this schedule to calculate your Saskatchewan tuition and education amounts, and 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/sk-tax-info](http://canada.ca/sk-tax-info). Also see Guide P105, Students and Income Tax.

**Note:** If you resided in a province or territory other than Saskatchewan on December 31, 2023, enter on line 1 below your unused federal tuition, education, and textbook amounts from your 2016 notice of assessment or reassessment **minus** the part of those amounts that you claimed on line 323 of your 2017 and 2018 Schedule 1 and line 32300 of your return for the 2019 to 2023 tax years.

Unused tuition and education amounts:

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

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1

Enter the amount from line 26000 of your return on line 2 if it is **\$52,057 or less**.

If it is **more than \$52,057**, enter the result of the following calculation:

Amount from line 8 of your Form SK428      |       $\div 10.5\% =$

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2

Enter the amount from line 37 of your Form SK428.

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3

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

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4

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

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

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5

Enter the amount from line 5 on **line 58560** of your Form SK428.

**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

**Unused provincial tuition and education amounts available to carry forward to a future year**

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8

See the privacy notice on your return.