

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.

Complete the provincial or territorial schedule (S11) to calculate your provincial or territorial amounts.

Attach a copy of this schedule to your paper return.

For more information, 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 2023
(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 $\times 50\% =$ 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 Canada training credit you are claiming for 2023
(**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 2023: line 1 minus line 5

= 6

Eligible tuition fees paid to foreign educational institutions for 2023

32001 +

7

Line 6 plus line 7

= 8

Unused federal tuition, education, and textbook amounts from your 2022 notice of assessment or reassessment

+ 9

Total available tuition, education, and textbook amounts for 2023: line 8 plus line 9

= 10

Enter the amount from line 26000 of your return on line 11 if it is **\$53,359 or less**.

If it is **more than \$53,359**, enter the result of the following calculation:

amount from line 75 of your return $\div 15\% =$ 11

Enter the amount from line 101 of your return.

— 12

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

= 13

Unused tuition, education, and textbook amounts you are claiming for 2023:
Enter **whichever is less**: amount from line 9 or line 13.

— 14

Line 13 minus line 14

= 15

2023 tuition amount:

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

+ 16

Line 14 plus line 16

Your 2023 tuition, education,
and textbook amounts

= 17

2023 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 2023, or had a mental or physical impairment in 2023 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		=	20
Total unused amount			

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.