

Federal Tuition Amount and Canada Training Credit

Protected B
when completed**Only the student completes this schedule.**

Complete this schedule to calculate your federal tuition amount and Canada training credit as well as any unused current-year tuition amount available to transfer to a designated individual or 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 the tuition amount 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, go to canada.ca/taxes-students.

Calculating your federal tuition amount and Canada training credit

Eligible tuition fees paid to Canadian educational institutions for 2025
(fees for each institution must be **more than \$100**)

32000

1

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

If **not**, enter the amount from line 1 on line 6 and continue at 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 Canada training credit amount that you are claiming for 2025
(**cannot** be more than the amount on line 4).

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

Your Canada training credit

—

5

Canadian tuition amount available for 2025:

Line 1 minus line 5

=

6

Eligible tuition fees paid to foreign educational institutions for 2025

32001

+

7

Line 6 plus line 7

=

8

Unused federal tuition from your 2024 notice of assessment or reassessment (1)

+

9

Total tuition amount available for 2025:

Line 8 plus line 9

=

10

Enter the amount from line 26000 of your return on line 11 if it is **\$57,375 or less**.

If it is **more than \$57,375**, enter the result of the following calculation:

Amount from line 76 of your return ÷ 14.5% =

11

Enter the amount from line 101 of your return.

—

12

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

=

13

Unused tuition amount that you are claiming for 2025:

Enter **whichever is less**: amount from line 9 or line 13.

—

▶

14

Line 13 minus line 14

=

15

2025 tuition amount:

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

+

16

Line 14 plus line 16

=

17

Enter this amount on **line 32300** of your return.

Your federal tuition amount

(1) Federal education and textbook amounts were eliminated in 2017. If you have unused amounts from before 2017, they are included in the unused tuition amount shown on your notice of assessment or reassessment.

Enrolment information for 2025

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 2025 or had a mental or physical impairment in 2025 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 ☐

Number of months you were enrolled as a **part-time** student

(box 24 of your Form T2202 and column B of your forms TL11A and TL11C)

(maximum 12) 32010

Number of months you were enrolled as a **full-time** student

(box 25 of your Form T2202 and column C of your forms TL11A and TL11C)

(maximum 12) 32020 **Transfer or carryforward of unused federal tuition amount**

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

You can transfer all or part of your unused current-year tuition amount 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).

However, 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 current-year 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 federal tuition amount

= 20

If you are transferring an amount to a designated individual, continue at 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

Unused federal tuition amount

(if negative, enter "0")

available to transfer

= 23

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

Federal tuition amount transferred

32700 — 24

Line 20 minus line 24

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

= 25

See the privacy notice on your return.