

Federal Tuition, Education, and Textbook Amounts

Only the student must complete this schedule and attach it to their return. If the student is transferring an amount to another person, the other person should not attach this schedule to their return.

If you are a student, complete this schedule to determine:

- your tuition, education, and textbook amounts
- the tuition amount you can transfer to a designated individual
- the unused amount, if any, you can carry forward to a future year

Use your completed designated forms (T2202, TL11A, and/or TL11C) **or** other official tuition tax receipts to complete this schedule.

For more information, see Guide P105, Students and Income Tax.

continue on next page 

Tuition, education, and textbook amounts claimed by the student for 2019

Unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or notice of reassessment.

		1
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Eligible tuition fees paid to Canadian educational institutions for 2019 from the forms noted above or your official tuition tax receipts. To qualify, the fees you paid to attend each institution must be more than \$100. Also complete the **2019 enrolment information** below.

32000	+		2
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Eligible tuition fees paid to foreign educational institutions for 2019 from the forms noted above or your official tuition tax receipts. To qualify, the fees you paid to attend each institution must be more than \$100. Also complete the **2019 enrolment information** below.

32001	+		3
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Add lines 1
and 2.

**Total available tuition,
education, and textbook
amounts for 2019**

=		4
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Enter the amount of your taxable income from line 26000 of your return if it is \$47 630 or less. Otherwise, complete Step B of Step 5 of your return and enter the result of the following calculation: amount from line 46 of your return divided by 15%.

		5
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Total of lines 1 to 23 in Step 5 of your return


-		6
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Line 5 minus line 6 (if negative, enter "0")

=		7
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Unused tuition, education, and textbook amount you are claiming for 2019. Amount from line 1 or line 7, **whichever is less**.

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		8
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Line 7 minus line 8

=		9
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continue on next page →

2019 tuition amount you are claiming for 2019
Enter the amount of line 2 plus line 3, or the amount
from line 9, **whichever is less.**

+		10
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Add lines 8 and 10. **Total tuition, education, and
textbook amounts claimed
by the student for 2019**
Enter this amount on
line 32300 of your return.

=		11
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2019 enrolment information

The CRA needs the following information to administer federal programs, such as the Canada workers benefit, scholarship exemption, life long learning plan, and various provincial and territorial programs.

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

32005	
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Enter the number of months you were enrolled as a part-time student from box 24 of Form T2202, or column **B** of forms TL11A and TL11C. **(maximum 12)**

32010	
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Enter the number of months you were enrolled as a full-time student from box 25 of Form T2202, or column **C** of forms TL11A and TL11C. **(maximum 12)**

32020	
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Transfer or carryforward of unused amount

Complete this section if you are transferring a current-year amount or if you have an unused amount to carry forward to future years.

Amount from line 4 from page 3 [the previous page]

Amount from line 11 from page 4 [the previous page]

Line 12 minus line 13 **Total unused amount**

		12
-		13
=		14

continue on next page

If you are transferring an amount to another individual, continue on line 15.

Otherwise, enter the amount from line 14 on line 19.

Enter the amount of
line 2 plus line 3 from
page 2 [the previous page] **(maximum \$5,000)**

		15
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Amount from line 10 from
page 4 [the previous page]

-		16
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Line 15 minus line 16
(if negative, enter "0") **Maximum transferable**

=		17
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You can transfer all or part of the amount on line 17 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the federal amount** that you are transferring to them on your Form T2202, TL11A, or TL11C. Enter the amount on line 18 below.

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

Enter the amount you
are transferring (cannot
be more than line 17).

**Federal tuition
amount transferred**

32700	-		18
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Line 14 minus
line 18

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

=		19
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See the privacy notice on your return.