Protected B when completed

Ontario Tuition and Education Amounts

Only the student must complete this schedule and attach it to his or her return.

Ontario tuition and education amounts claimed by the student for 2017

Unused Ontario tuition and education amounts from your 2016 notice of assessment or notice of reassessment (1)

Eligible tuition fees paid for studies before September 5, 2017

Education amount for months of study before September 2017: Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 8 months). If you ticked box 345 of your federal Schedule 11, read note (2).

Enter the number of months from column B (do not include any month that is also included in column C).

Enter the number of months from column C.

Add lines 2, 3, and 4.

Add lines 1 and 5.

Enter the amount of your taxable income from line 260 of your return if it is $42,201 or less. If your taxable income is more than $42,201, enter instead the result of the following calculation: amount from line 38 of your Form ON428 divided by 5.05%.

Total of lines 5804 to 5848 of your Form ON428

Line 7 minus line 8 (if negative, enter "0")

Unused Ontario tuition and education amounts claimed for 2017:

Enter the amount from line 1 or line 9, whichever is less.

Line 9 minus line 10

2017 tuition and education amounts claimed for 2017:

Enter the amount from line 5 or line 11, whichever is less.

Ontario tuition and education amounts claimed by the student for 2017

Transfer/Carryforward of unused amount

Amount from line 6

Amount from line 13

Line 14 minus line 15

Total unused amount

If you are transferring an amount to another individual, continue on line 17. Otherwise, enter the amount from line 16 on line 21.

Enter the amount from line 5. (maximum $7,033)

Amount from line 12

Line 17 minus line 18 (if negative, enter "0")

Maximum transferable

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to designate the individual and specify the provincial amount that you are transferring to him or her on Form T2202A, TL11A, TL11B, or TL11C.

Enter the amount on line 20 below.

Note: If you have a spouse or common-law partner, special rules may apply. Read line 5856 in the forms book.

Enter the amount you are transferring (cannot be more than line 19).

Provincial amount transferred

Unused provincial amount available to carry forward to a future year

The person claiming the transfer should not attach this schedule to his or her return.

(1) If you resided in another province or territory on December 31, 2016, enter on line 1 your unused provincial or territorial tuition and education amounts from your 2016 notice of assessment or notice of reassessment. If you resided in Quebec on December 31, 2016, enter on line 1 your unused federal tuition, education, and textbook amounts.

(2) If you ticked box 345 of your federal Schedule 11, do not do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.