T1- 2004

Federal Tuition and Education Amounts

Schedule 11

Only the student must complete this schedule. Use it to:

- calculate your federal tuition and education amounts;
- determine the federal amount available to transfer to a designated individual; and
- determine the unused federal amount, if any, available for you to carry forward to a future year.

Attach a copy of this schedule to **your** return. If you do not file a return, keep this schedule for your records.
The person claiming the transfer should not attach this schedule to his or her return.

See line 323 in the guide for more information.

Federal tuition and education amounts claimed by the student for 2004

Unused federal tuition and education amounts from your 2003 *Notice of Assessment* or *Notice of Reassessment*						1
Eligible tuition fees paid for 2004			320			2
Education amount for 2004: Use columns B and C of Forms T2202,T2202A and TL11A (only one claim per month, maximum 12 months)						
Number of months from column **B** (do not include any month that is also included in column C)		× $120 =	321	+		3
Number of months from column **C**		× $400 =	322	+		4
Total 2004 tuition and education amounts: Add lines 2, 3, and 4				=	▶ +	5
Total available tuition and education amounts: Add lines 1 and 5					=	6
Taxable income from line 260 of your return						7
Total of lines 300 to 318 of your Schedule 1				–		8
Line 7 minus line 8 (if negative, enter "0")				=		9
Unused tuition and education amounts claimed for 2004: Amount from line 1 or line 9, whichever is **less**				–	▶	10
Line 9 minus line 10				=		11
2004 tuition and education amounts claimed for 2004: Amount from line 5 or line 11, whichever is **less**					+	12
Total tuition and education amounts claimed for 2004: Add lines 10 and 12 **Enter this amount on line 323 of Schedule 1.**					=	13

Transfer / Carry forward of unused amount

Amount from line 6						14
Amount from line 13					–	15
Total unused amount	Line 14 minus line 15				=	16

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

Enter **$5,000**, or the amount from line 5, whichever is **less**						17
Amount from line 12				–		18
Maximum transferable	Line 17 minus line 18 (if negative, enter "0")			=		19

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, or to your or your spouse or common-law partner's parent or grandparent. To do this, you have to designate the individual on your Form T2202, T2202A or TL11A and specify the federal amount that you are transferring to him or her. Enter the amount you are transferring on line 20 below.

Note: If your spouse or common-law partner is claiming an amount for you on line 303 or line 326 of his or her Schedule 1, you cannot transfer an amount to your or your spouse or common-law partner's parent or grandparent .

Federal amount transferred (cannot be more than line 19)		327	–		20
Unused federal amount available to carry forward to a future year	Line 16 minus line 20		=		21

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