

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

- calculate your Ontario tuition and education amounts to claim on line 5856 of your Form ON428;
- determine the provincial amount available to transfer to another designated individual; and
- determine the unused Ontario amount, if any, available for you to carry forward to a future year.

Only the student attaches this schedule to his or her return.

Ontario tuition and education amounts claimed by the student for 2006

Ontario unused tuition and education amounts from your
 2005 *Notice of Assessment* or *Notice of Reassessment* *

		_____		_____	1
Eligible tuition fees paid for 2006	5914	_____		_____	2
Education amount for 2006: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C; (only one claim per month, maximum 12 months)					
Enter the number of months from Column B (do not include any month that is also included in Column C)	_____	× \$135 =	_____	+	_____
Enter the number of months from Column C	_____	× \$451 =	_____	+	_____
Add lines 2, 3, and 4	Total 2006 tuition and education amounts		=	_____	▶ 5
Add lines 1 and 5	Total available tuition and education amounts		=	_____	6

Taxable income from line 1 of your Form ON428	_____		_____	7
Total of lines 5804 to 5848 of your Form ON428	-		_____	8
Line 7 minus line 8 (if negative, enter "0")	=		_____	9
Unused Ontario tuition and education amounts claimed for 2006: Enter the amount from line 1 or line 9, whichever is less	-		_____	▶ 10
Line 9 minus line 10	=		_____	11

2006 tuition and education amounts claimed for 2006: Enter the amount from line 5 or line 11, whichever is less	+		_____	12	
Add lines 10 and 12.	Ontario tuition and education amounts claimed by the student for 2006		=	_____	13
Enter this amount on line 5856 of your Form ON428.					

Transfer/Carryforward of unused amount

Amount from line 6	_____		_____	14	
Amount from line 13	-		_____	15	
Line 14 minus line 15	Total unused amount		=	_____	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 the amount from line 5; if it is more than \$5,792 enter \$5,792	_____		_____	17	
Amount from line 12	-		_____	18	
Line 17 minus line 18 (if negative, enter "0")	Maximum transferable		=	_____	19

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 T2202, T2202A, TL11A, or TL11C. Enter the amount on line 20 below.

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

Enter the amount you are transferring (cannot be more than line 19)	_____	-	_____	▶	_____		_____	20
Line 16 minus line 20	Unused provincial amount available to carry forward to a future year		=	_____		_____	21	

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

* If you resided in another province or territory on December 31, 2005, you must enter on line 1 your unused provincial or territorial tuition and education amounts from your 2005 *Notice of Assessment* or *Notice of Reassessment*.

If you resided in Quebec on December 31, 2005, enter your unused federal tuition and education amounts.