

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

- calculate your New Brunswick tuition and education amounts to claim on line 5856 of your Form NB428;
- determine the provincial amount available to transfer to another designated individual; and
- determine the unused provincial amount, if any, available for you to carry forward to a future year.

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

## New Brunswick tuition and education amounts claimed by the student for 2010

New Brunswick unused tuition and education amounts from your 2009 notice of assessment or notice of reassessment \*

	1
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Eligible tuition fees paid for 2010 5914 2

Education amount for 2010: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, 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). × \$120 = 5916 + 3

Enter the number of months from Column C. × \$400 = 5918 + 4

Add lines 2, 3, and 4. **Total 2010 tuition and education amounts** = ▶ 5

Add lines 1 and 5. **Total available tuition and education amounts** = 6

	5
	6

Taxable income from line 260 of your return 7

Total of lines 5804 to 5848 of your Form NB428 8

Line 7 minus line 8 (if negative, enter "0") 9

Unused New Brunswick tuition and education amounts claimed for 2010:

Enter the amount from line 1 or line 9, whichever is **less**. ▶ 10

Line 9 minus line 10 = 11

	10
	11

2010 tuition and education amounts claimed for 2010: Enter the amount from line 5 or line 11, whichever is **less**.

	12
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Add lines 10 and 12. **New Brunswick tuition and education amounts claimed by the student for 2010** = 13

	13
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### Transfer/Carryforward of unused amount

Amount from line 6 14

Amount from line 13 15

Line 14 minus line 15 **Total unused amount** = 16

	14
	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 the amount from line 5; if it is more than \$5,000, enter \$5,000. 17

Amount from line 12 18

Line 17 minus line 18 (if negative, enter "0") **Maximum transferable** = 19

	17
	18
	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, 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** 5920 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, 2009, enter on line 1 your unused federal tuition, education, and textbook amounts from your 2009 notice of assessment or notice of reassessment.