

**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 a 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 2011

New Brunswick unused tuition and education amounts from your 2010 notice of assessment or notice of reassessment \*

Eligible tuition fees paid for 2011	<b>5914</b>	2		
<b>Education amount for 2011:</b> Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C. Only one claim per month ( <b>maximum 12 months</b> )				
Enter the number of months from Column B (do not include any month that is also included in Column C).	× \$120 = <b>5916</b>	+		3
Enter the number of months from Column C.	× \$400 = <b>5918</b>	+		4
Add lines 2, 3, and 4.	<b>Total 2011 tuition and education amounts</b>		=	▶ <b>5</b>
Add lines 1 and 5.	<b>Total available tuition and education amounts</b>		=	▶ <b>6</b>

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 2011: Enter the amount from line 1 or line 9, whichever is <b>less</b> .		▶		10
Line 9 minus line 10	=	11		

2011 tuition and education amounts claimed for 2011: Enter the amount from line 5 or line 11, whichever is <b>less</b> .		+		12
Add lines 10 and 12.	<b>New Brunswick tuition and education amounts claimed by the student for 2011</b>		=	▶ <b>13</b>

### Transfer/Carryforward of unused amount

Amount from line 6		14		
Amount from line 13	-	15		
Line 14 minus line 15	=	<b>Total unused amount</b>		▶ <b>16</b>

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 \$5,000)		17		
Amount from line 12	-	18		
Line 17 minus line 18 (if negative, enter "0")	=	<b>Maximum transferable</b>		▶ <b>19</b>

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).	<b>Provincial amount transferred</b> <b>5920</b>	-		▶ <b>20</b>
Line 16 minus line 20	<b>Unused provincial amount available to carry forward to a future year</b>		=	▶ <b>21</b>

**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, 2010, enter on line 1 your unused federal tuition, education, and textbook amounts from your 2010 notice of assessment or notice of reassessment.