

Complete this schedule using your 2017 notice of assessment or reassessment.  
For more information, see Guide P105, Students and Income Tax.

**Note:** Only the student completes this schedule and attaches it to their return. Keep all other documents in case we ask to see them later.

## Unused Saskatchewan tuition and education amounts claimed for 2018

Unused Saskatchewan tuition and education amounts from your 2017 notice of assessment or reassessment <sup>(1)</sup>

	1
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Enter the amount from line 260 of your return if it is **\$45,225 or less**. If the amount is **more than \$45,225**, complete part B of your Form SK428 before entering the result of the following calculation: amount from line 40 of your Form SK428 divided by 10.5%.

-	3
=	4

2

3

4

Total of lines 5804 to 5848 of your Form SK428

Line 2 minus line 3 (if negative, enter "0")

Enter the amount from line 1 or line 4, whichever is **less**.  
Enter this amount on line 5856 of your Form SK428.

**Unused Saskatchewan tuition and education  
amounts claimed by the student for 2018**

	5
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## Carryforward of unused amount

Complete this section if you have an unused amount to carry forward to a future year.

Amount from line 1

Amount from line 5

Line 6 minus line 7

**Total unused provincial amount available to carry forward to a future year**

	6
-	7
=	8

- (1) If you resided in another province or territory on December 31, 2017, enter on line 1 your unused federal tuition, education, and textbook amounts from your 2016 notice of assessment or reassessment **minus** the amount you claimed on line 323 of your 2017 federal Schedule 1.

See the privacy notice on your return.