

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 New Brunswick tuition and education amounts claimed for 2018

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

Enter the amount from line 260 of your return if it is **\$41,675 or less**. If the amount is **more than \$41,675**, complete Part B of your Form NB428 before entering the result of the following calculation: amount from line 37 of your Form NB428 divided by 9.68%.

Total from lines 5804 to 5848 of your Form NB428	-		<b>2</b>
Line 2 minus line 3 (if negative, enter "0")	=		<b>3</b>
	=		<b>4</b>

Enter the amount from line 1 or line 4, whichever is **less**. **Unused New Brunswick tuition and education amounts claimed by the student for 2018**  **5**

Enter this amount on line 5856 of your Form NB428.

### Carryforward of unused amount

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

Amount from line 1			<b>6</b>
Amount from line 5	-		<b>7</b>
Line 6 minus line 7	=		<b>8</b>

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

(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.