

**Only the student completes this schedule.**

Complete this schedule to calculate your New Brunswick tuition and education amounts, your current-year unused provincial tuition amounts available to transfer to a designated individual, and your unused provincial tuition and education amounts available to carry forward to a future year.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule. If you are transferring an amount, also use these forms to **designate** the individual you are transferring to and to **specify** the provincial amount you are transferring.

**Attach** a copy of this schedule to your paper return.

For more information, see the New Brunswick Information Guide and Guide P105, Students and Income Tax.

If you resided in a province or territory other than New Brunswick on December 31, 2021, enter your unused federal tuition, education, and textbook amounts from your 2021 notice of assessment or reassessment on line 1.

Unused tuition and education amounts:

Enter your unused amounts from your 2021 notice of assessment or reassessment.

Enter the amount from line 9 of your federal Schedule 11.

**59140**

+

Line 1 plus line 2

**Total available tuition and education amounts**

=

Enter the amount from line 26000 of your return on line 4 if it is **\$44,887 or less**.

If it is **more than \$44,887**, enter the result of the following calculation:

Amount from line 8 of your Form NB428 \_\_\_\_\_ ÷ 9.40% = \_\_\_\_\_

Enter the amount from line 31 of your Form NB428.

Line 4 minus line 5 (if negative, enter "0")

Unused tuition and education amounts claimed for 2022:

Enter **whichever is less**: amount from line 1 or line 6.

Line 6 minus line 7

2022 tuition amount:

Enter **whichever is less**: amount from line 2 or line 8.

Line 7 plus line 9

**Your New Brunswick tuition and  
education amounts claimed for 2022**

Enter the amount from line 10 on line 58560 of your Form NB428.

Continue on the next page to **transfer** or **carryforward** your unused amounts.

1

2

3

4

5

6

7

8

9

10

**Transfer or carryforward of unused amounts**

Complete this section to calculate your current-year unused provincial tuition amount available to transfer to a designated individual and your unused provincial tuition and education amounts available to carry forward to a future year.

You can transfer all or part of your unused provincial tuition amount available to transfer to your spouse or common-law partner or your (or your spouse's or common-law partner's) parent or grandparent.

**Note:** If your spouse or common-law partner is claiming an amount for you on line 58120 or line 58640 of their Form NB428, you **cannot** transfer your unused provincial tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

|  |   |                            |           |
|--|---|----------------------------|-----------|
| Amount from line 3 of the previous page  |   |                            | <b>11</b> |
| Amount from line 10 of the previous page | - |                            | <b>12</b> |
| Line 11 minus line 12                    |   | <b>Total unused amount</b> | <b>13</b> |

If you are transferring an amount to a designated individual, continue on line 14.  
**If not**, enter the amount from line 13 on line 18.

|   |   |   |           |
|---|---|---|-----------|
| Amount from line 2 of the previous page           | <b>(maximum \$5,000)</b>                                      |   | <b>14</b> |
| Amount from line 9 of the previous page           |   | - | <b>15</b> |
| Line 14 minus line 15<br>(if negative, enter "0") | <b>Unused provincial tuition amount available to transfer</b> | = | <b>16</b> |

|  |  |       |   |           |
|--|--|-------|---|-----------|
| Enter the provincial amount you are transferring as specified on your forms ( <b>cannot</b> be more than line 16). | <b>Provincial tuition amount transferred</b>   | 59200 | - | <b>17</b> |
| Line 13 minus line 17  | <b>Unused provincial tuition and education amounts available to carry forward to a future year</b> |       | = | <b>18</b> |

See the privacy notice on your return.