

**Only the student completes this schedule.**

Complete this schedule to calculate your Saskatchewan tuition and education amounts, and your unused provincial tuition and education amounts available to carry forward to a future year.

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

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

**Note:** If you resided in a province or territory other than Saskatchewan on December 31, 2021, enter your unused federal tuition, education, and textbook amounts from your 2016 notice of assessment or reassessment **minus** the part of those amounts that you claimed on line 323 of your 2017 and 2018 Schedule 1 and line 32300 of your 2019, 2020, and 2021 return on line 1.

Unused tuition and education amounts:

Enter your unused Saskatchewan tuition and education amounts from your 2021 notice of assessment or reassessment. | 1

Enter the amount from line 26000 of your return on line 2 if it is **\$46,773 or less**.

If it is **more than \$46,773**, enter the result of the following calculation:

Amount from line 8 of your Form SK428 | 2  
 $\div 10.5\% =$

Enter the amount from line 38 of your Form SK428. - | 3

Line 2 minus line 3 (if negative, enter "0") = | 4

Enter **whichever is less:** **Your unused Saskatchewan tuition and education amounts claimed for 2022** | 5

Enter the amount from line 5 on line 58560 of your Form SK428.

**Carryforward of unused amounts**

Complete this section to calculate your unused provincial tuition and education amounts available to carry forward to a future year.

Amount from line 1 above | 6

Amount from line 5 above - | 7

Line 6 minus line 7 **Unused provincial tuition and education amounts available to carry forward to a future year** = | 8

See the privacy notice on your return.