

T1-2018

Federal Tuition, Education, and Textbook Amounts

Schedule 11

Only the student must complete this schedule and attach it to their return. The person claiming the transfer should not attach this schedule to their return. Use your completed designated forms (T2202A, TL11A, TL11B, and/or TL11C) or other official tuition tax receipts, to complete this schedule to determine:

- your tuition, education, and textbook amounts
- the tuition amount you can transfer to a designated individual
- the unused amount, if any, you can carry forward to a future year

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

Tuition, education, and textbook amounts claimed by the student for 2018

Unused federal tuition, education, and textbook amounts from your 2017 notice of assessment or notice of reassessment.

Eligible tuition fees paid for 2018 from the forms noted above or your official tuition tax receipts. To qualify, the fees you paid to attend each institution must be more than \$100. Also complete the **2018 enrolment information** below.

Add lines 1 and 2. **Total available tuition, education, and textbook amounts for 2018**

Enter the amount of your taxable income from line 260 of your return if it is \$46,605 or less. Otherwise, complete Step B of Schedule 1 and enter the result of the following calculation: amount from line 43 of your Schedule 1 divided by 15%.

Total of lines 1 to 20 of your Schedule 1

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

Unused tuition, education, and textbook amount you are claiming for 2018.

Amount from line 1 or line 6, **whichever is less**.

Line 6 minus line 7.

2018 tuition amount you are claiming for 2018.

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

Add lines 7 and 9.

Enter this amount on line 323 of Schedule 1.

Total tuition, education, and textbook amounts claimed by the student for 2018

2018 enrolment information

We need the following information to administer federal programs, such as the working income tax benefit, scholarship exemption, life long learning plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit or you had, in the year, a mental or physical impairment and a doctor has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.

Enter the number of months you were enrolled as a part-time student from column **B** of forms T2202A, TL11A, TL11B, and TL11C.

(maximum 12)

Enter the number of months you were enrolled as a full-time student from column **C** of forms T2202A, TL11A, TL11B, and TL11C.

(maximum 12)

Transfer or carryforward of unused amount

Complete this section if you are transferring a current-year amount or if you have an unused amount to carry forward to future years.

Amount from line 3

Amount from line 10

Line 11 minus line 12

Total unused amount

If you are transferring an amount to another individual, continue on line 14.

Otherwise, enter the amount from line 13 on line 18.

Enter the amount from line 2.

(maximum \$5,000)

Amount from line 9

Line 14 minus line 15 (if negative, enter "0")

Maximum transferable

You can transfer all or part of the amount on line 16 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the federal amount** that you are transferring to them on your Form T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 17 below.

Note: If your spouse or common-law partner is claiming an amount for you on line 303 or line 326 of their Schedule 1, you cannot transfer an amount to your parent or grandparent or to your spouse's or common-law partner's parent or grandparent.

Enter the amount you are transferring (cannot be more than line 16).

Federal tuition amount transferred

Line 13 minus line 17

Unused federal amount available to carry forward to a future year

Complete the provincial or territorial Schedule (S11) to calculate your provincial or territorial amounts.