

If you are a **student**, complete this schedule to:

- calculate your Nova Scotia tuition and education amounts to claim on line 5856 of your Form NS428;
- determine the provincial amount available to transfer to another designated individual; and
- determine the unused provincial amount, if any, available for you to carry forward to a future year.

Attach a completed copy of this schedule to **your** return if you are claiming an amount on line 5856 of your Form NS428, or if you entered an amount on line 20 or 21 below. Otherwise, keep the schedule for your records.

Part 1 – Nova Scotia tuition and education amounts claimed by the student for 2002

Nova Scotia unused tuition and education amounts from your 2001

*Notice of Assessment or Notice of Reassessment **

Enter your eligible tuition fees paid for 2002	5914			2
Education amount for 2002: Use columns B and C of forms T2202 and T2202A; (only one claim per month, maximum 12 months)				
Enter the number of months from Column B (do not include any month that is also included in column C)	$\times \$60 =$	5916	+	
Enter the number of months from Column C	$\times \$200 =$	5918	+	
Add lines 2, 3, and 4	Total 2002 tuition and education amounts	=		5
Add lines 1 and 5	Total available tuition and education amounts	=		6

Taxable income from line 1 of your Form NS428				7
Total of lines 5804 to 5848 of your Form NS428	-			8
Line 7 minus line 8 (if negative, enter "0")	=			9
Unused Nova Scotia tuition and education amounts claimed for 2002: Enter the amount from line 1 or line 9, whichever is less	-			10
Line 9 minus line 10	=			11
2002 tuition and education amounts claimed for 2002: Enter the amount from line 5 or line 11, whichever is less	+			12
Add lines 10 and 12				13
Enter this amount on line 5856 of your Form NS428	Nova Scotia tuition and education amounts claimed by the student for 2002	=		13

Part 2 – Provincial amount available to transfer to another individual or carry forward to a future year

Amount from line 6				14
Amount from line 13	-			15
Line 14 minus line 15	=			16
Enter \$5,000 or the amount from line 5, whichever is less				17
Amount from line 12	-			18
Line 17 minus line 18 (if negative enter "0")	=			19
	Maximum transferable			

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent.**

To do this, you have to **designate** the individual on the back of Form T2202 or T2202A and **specify the provincial amount** that you are transferring to him or her. Enter the amount on line 20 below.

Enter the amount you are transferring (cannot be more than line 19)	Provincial amount transferred 5920	-		20
Line 16 minus line 20	Unused provincial amount available to carry forward to a future year	=		21

* If you resided in another province or territory on December 31, 2001, you must enter on line 1 whichever of the following amounts from your 2001 *Notice of Assessment* or *Notice of Reassessment* is **less**:

- your unused provincial or territorial tuition and education amounts, if applicable; or
- your unused federal tuition and education amounts.

** You cannot transfer your unused 2002 amounts to your parent or grandparent, or your spouse or common-law partner's parent or grandparent, if your spouse or common-law partner is claiming an amount for you on line 5812 or 5864 of his or her Form NS428.