



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

- calculate your Saskatchewan tuition and education amounts to claim on line 5856 of your Form SK428;
- 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 SK428 or if you entered an amount on line 20 or 21 below. Otherwise, keep the schedule for your records.

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

Unused Saskatchewan 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)

× \$120 = 5916 +

3

Enter the number of months from Column **C**

× \$400 = 5918 +

4

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 SK428

7

Total of lines 5804 to 5848 of your Form SK428

–

8

Line 7 minus line 8 (if negative, enter "0")

=

9

Unused Saskatchewan 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. Enter this amount on line 5856 of your Form SK428.

=

13

Saskatchewan tuition and education amounts claimed by the student for 2002

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")

Maximum transferable

=

19

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, enter on line 1 the unused federal tuition and education amount from your 2001 *Notice of Assessment* or *Notice of Reassessment*.

** 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 SK428.