

If you are a student, complete this schedule to:

- calculate your federal tuition amount and your federal education amount;
- determine the federal amount available to transfer to a designated individual; and
- determine the federal amount, if any, available for you to carry forward to a future year.

Attach a copy of this schedule to your return if you are filing a return. Otherwise, keep it for your records.

See line 323 in the guide for more information.

Part A – Student's federal claim for the tuition and education amounts for 2002

Unused federal tuition and education amounts from your 2001 *Notice of Assessment* or *Notice of Reassessment* 1

Eligible tuition fees paid for 2002 320 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)

Enter the number of months from column C

$\times \$120 = 321 +$ 3

$\times \$400 = 322 +$ 4

Total 2002 tuition and education amounts: Add lines 2, 3, and 4 5

Total available tuition and education amounts: Add lines 1 and 5 6

Taxable income from line 260 of your return 7

Total of lines 300 to 318 of Schedule 1 8

Line 7 minus line 8 (if negative, enter "0") 9

Unused tuition and education amounts claimed for 2002:

Enter the amount from line 1 or line 9, whichever is **less**

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**

Total tuition and education amounts claimed for 2002: Add lines 10 and 12

Enter this amount on line 323 of Schedule 1.

Part B – Federal amount available for transfer to another individual or carryforward to a future year

Enter the amount from line 6 14

Enter the amount from line 13 15

Line 14 minus line 15 16

Enter \$5,000, or the amount from line 5, whichever is **less** 17

Enter the amount from line 12 18

Maximum amount available for transfer: Line 17 minus line 18 (if negative, enter "0") 19

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, or to your or your spouse or common-law partner's parent or grandparent. To do this, you have to designate the individual on the back of Form T2202 or T2202A and specify the federal amount that you are transferring to him or her. Enter the amount you are transferring on line 20 below.

Note: You cannot transfer your unused 2002 amounts to your 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 303 or line 326 of his or her Schedule 1.

Enter the federal amount you are transferring (this amount cannot be more than the amount on line 19) 327 20

Your unused federal tuition and education amounts available to carry forward to a future year:

Line 16 minus line 20 21