

Only the student completes this schedule.

Complete this schedule to calculate your Ontario 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 Ontario Information Guide and Guide P105, Students and Income Tax.

Note: If you resided in a province or territory other than Ontario on December 31, 2017, you **cannot** claim your unused tuition and education amounts.

Unused tuition and education amounts:

Enter your unused Ontario tuition and education amounts from your 2020 notice of assessment or reassessment.

1

Enter the amount from line 26000 of your return on line 2 if it is **\$45,142 or less**.

If it is **more than \$45,142**, enter the result of the following calculation:

Amount from line 8 of your Form ON428 $\div 5.05\% =$

2

Enter the amount from line 31 of your Form ON428.

–

3

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

=

4

Enter **whichever is less:**
amount from line 1 or line 4.

**Your unused Ontario tuition and
education amounts claimed for 2021**

5

Enter the amount from line 5 on line 58560 of your Form ON428.

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.