



Provincial Tuition and Education Amounts

Schedule PE(S11)

T1 General – 2017

Only the student must complete this schedule and attach it to his or her return.

Prince Edward Island tuition and education amounts claimed by the student for 2017

Unused Prince Edward Island tuition and education amounts from your 2016 notice of assessment or notice of reassessment ⁽¹⁾

Eligible tuition fees paid for 2017

5914

2

Education amount for 2017:

Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (maximum 12 months) ⁽²⁾

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 2017 tuition and education amounts

=

+

5

Add lines 1 and 5.

Total available tuition and education amounts

=

6

Enter the amount of your taxable income from line 260 of your return if it is \$31,984 or less. If your taxable income is more than \$31,984, enter instead the result of the following calculation: amount from line 40 of your Form PE428 divided by 9.8%.

Total of lines 5804 to 5850 of your Form PE428

-

8

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

=

9

Unused P.E.I. tuition and education amounts claimed for 2017:

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

-

▶

10

Line 9 minus line 10

=

11

2017 tuition and education amounts claimed for 2017:

Enter the amount from line 5 or line 11, whichever is less.

+

12

Add lines 10 and 12.

Prince Edward Island tuition and education amounts claimed by the student for 2017

=

13

Transfer/Carryforward of unused amount

Amount from line 6

14

Amount from line 13

-

15

Line 14 minus line 15

Total unused amount

=

16

If you are transferring an amount to another individual, continue on line 17.

Otherwise, enter the amount from line 16 on line 21.

Enter the amount from line 5.

(maximum \$5,000)

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 and specify the provincial amount that you are transferring to him or her on Form T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 20 below.

Note: If you have a spouse or common-law partner, special rules may apply. Read line 5856 in the forms book.

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

The person claiming the transfer should not attach this schedule to his or her return.

(1) If you resided in another province or territory on December 31, 2016, you must determine which amount from your 2016 notice of assessment or notice of reassessment to enter on line 1. If you resided in Quebec, use the federal tuition, education, and textbook amounts. Otherwise, use the **lesser** of the provincial, territorial, and federal amounts.

(2) If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.