



# Provincial Tuition and Education Amounts

**Schedule ON(S11)**  
T1 General – 2017

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

## Ontario tuition and education amounts claimed by the student for 2017

Unused Ontario tuition and education amounts from your 2016 notice of assessment or notice of reassessment <sup>(1)</sup>

Eligible tuition fees paid for studies before September 5, 2017 **5914** 2

### Education amount for months of study before September 2017:

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

Only one claim per month (maximum 8 months) <sup>(2)</sup>

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.

× \$164 = **5916** + 3

× \$547 = **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 \$42,201 or less. If your taxable income is more than \$42,201, enter instead the result of the following calculation: amount from line 38 of your Form ON428 divided by 5.05%.

Total of lines 5804 to 5848 of your Form ON428

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

### Unused Ontario tuition and education amounts claimed for 2017:

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

Line 9 minus line 10

### 2017 tuition and education amounts claimed for 2017:

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

Add lines 10 and 12.

Enter this amount on line 5856 of your Form ON428.

**Ontario tuition and education amounts claimed by the student for 2017**

## 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 \$7,033) 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, enter on line 1 your unused provincial or territorial tuition and education amounts from your 2016 notice of assessment or notice of reassessment.

**If you resided in Quebec on December 31, 2016**, enter on line 1 your unused federal tuition, education, and textbook 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.