

Federal Tuition, Education, and Textbook Amounts and Canada Training Credit

Only the student completes this schedule and **attaches** it to their return. If the student is transferring an unused amount from this year, the designated individual should not attach this schedule to their return.

In addition to your tuition, education, and textbook amounts and your Canada training credit, this schedule will help you calculate the tuition amount you can transfer to a designated individual and the unused amount, if any, you can carry forward to a future year.

Use your completed designated forms (T2202, TL11A, and/or TL11C) **or** other official tuition tax receipts to complete this schedule. To qualify for an amount on line 32000 and/or line 32001, the fees you paid to attend each institution must be **more than \$100**.

For more information, see Guide P105, Students and Income Tax.

Tuition, education, and textbook amounts claimed by the student for 2020

Unused federal tuition, education, and textbook amounts from your 2019 notice of assessment or reassessment

Eligible tuition fees paid to Canadian educational institutions for 2020 **32000** 2

If you choose to claim the Canada Training Credit, continue on line 3.
Otherwise, enter the amount from line 2 on line 6, and continue on line 7.

Canada training credit

Amount from line 2 $\times 50\% =$ 3

Your Canada training credit limit for 2020 (from your latest notice of assessment or reassessment for 2019) 4

Canada training credit for 2020

Enter an amount up to the lesser of the amounts at line 3 or line 4. Enter this amount on line 45350 of your return. $-$ 5

Line 2 minus line 5 **Available Canadian tuition amount for 2020** $=$ 6

Eligible tuition fees paid to foreign educational institutions for 2020 **32001** $+$ 7

Line 6 plus line 7 $=$ $+$ 8

Line 1 plus line 8 **Total available tuition, education, and textbook amounts for 2020** $=$ 9

Enter the amount of your taxable income from line 26000 of your return on line 10 if it is **\$48,535 or less**. Otherwise, enter the result of the following calculation:

amount from line 71 of your return $\div 15\% =$ 10

Total of lines 80 to 97 of your return $-$ 11

Line 10 minus line 11 (if negative, enter "0") $=$ 12

Unused tuition, education, and textbook amounts claimed for 2020
Amount from line 1 or line 12, **whichever is less** $-$ \blacktriangleright 13

Line 12 minus line 13 $=$ 14

2020 tuition amount you are claiming for 2020

Enter the amount from line 8 or line 14, **whichever is less**. $+$ 15

Line 13 plus line 15. **Total tuition, education, and textbook amounts claimed by the student for 2020** $=$ 16

Continue on the next page.

2020 enrolment information

The CRA needs the following information to administer federal programs such as the Canada workers benefit, scholarship exemption, lifelong learning plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit or you had, in the year, a mental or physical impairment and a doctor has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.

32005

Enter the number of months you were enrolled as a part-time student from box 24 of Form T2202, and column **B** of forms TL11A and TL11C.

(maximum 12) 32010

Enter the number of months you were enrolled as a full-time student from box 25 of Form T2202, and column **C** of forms TL11A and TL11C.

(maximum 12) 32020 **Transfer or carryforward of unused amount**

Complete this section if you are transferring a current-year amount or if you have an unused amount to carry forward to future years.

Amount from line 9 of the previous page			17
Amount from line 16 of the previous page		-	18
Line 17 minus line 18	Total unused amount	=	19

If you are transferring an amount to a designated individual, continue on line 20.

Otherwise, enter the amount from line 19 on line 24.

Amount from line 8 of the previous page	(maximum \$5,000)		20
Amount from line 15 of the previous page		-	21
Line 20 minus line 21 (if negative, enter "0")	Maximum transferable	=	22

You can transfer all or part of the amount on line 22 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the federal amount** that you are transferring to them on your Form T2202, TL11A, or TL11C. Enter the amount on line 23 below.

Note: If your spouse or common-law partner is claiming an amount for you on line 30300 or line 32600 of their return, you cannot transfer an amount to your parent or grandparent or to your spouse's or common-law partner's parent or grandparent.

Enter the amount you are transferring (cannot be more than line 22).

	Federal tuition amount transferred	32700	-	23
Line 19 minus line 23	Unused federal amount available to carry forward to a future year	=		24

See the privacy notice on your return.