

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 4 from the previous page			12
Amount from line 11 from the previous page	-		13
Line 12 minus line 13		Total unused amount	14

If you are transferring an amount to another individual, continue on line 15.

Otherwise, enter the amount from line 14 on line 19.

Enter the amount of line 2 plus line 3 from the previous page (maximum \$5,000)			15
Amount from line 10 from the previous page	-		16
Line 15 minus line 16 (if negative, enter "0")		Maximum transferable	17

You can transfer all or part of the amount on line 17 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 18 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 17).		Federal tuition amount transferred	32700		18
Line 14 minus line 18		Unused federal amount available to carry forward to a future year			19

See the privacy notice on your return.