

Complete this schedule using your 2018 notice of assessment or reassessment. For more information, see Guide P105, Students and Income Tax.

**Note:** Only the student completes this schedule and attaches it to their return. Keep all other documents in case we ask to see them later.

**Unused Ontario tuition and education amounts claimed for 2019**

Enter your unused Ontario tuition and education amounts from your 2018 notice of assessment or reassessment. (If you resided in another province or territory on December 31, 2017, you **cannot** claim your unused tuition and education amounts.)

Enter the amount from line 26000 of your return if it is **\$43,906 or less**.

If the amount is **more than \$43,906**, complete Part B of your Form ON428 before entering the result of the following calculation:  
amount from line 44 of your Form ON428 divided by 5.05%.

Total of lines 9 to 18 of your Form ON428	-	<b>3</b>
Line 2 minus line 3 (if negative, enter "0")	=	<b>4</b>

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

**Unused Ontario tuition and education amounts claimed by the student for 2019**

	<b>5</b>
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Enter this amount on line 58560 of your Form ON428.

**Carryforward of unused amount**

Complete this section if you have an unused amount to carry forward to a future year.

Amount from line 1 above	<b>6</b>
Amount from line 5 above	<b>7</b>
Line 6 minus line 7	<b>8</b>

**Total unused provincial amount available to carry forward to a future year**

See the privacy notice on your return.