

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 Saskatchewan tuition and education amounts claimed for 2019**

Enter your unused Saskatchewan tuition and education amounts from your 2018 notice of assessment or reassessment. (If you resided in another province or territory on December 31, 2018, enter your unused federal tuition, education, and textbook amounts from your 2016 notice of assessment or reassessment **minus** the part of those amounts that you claimed on line 323 of your 2017 and 2018 Schedule 1.)

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Enter the amount from line 26000 of your return if it is **\$45,225 or less**.  
If the amount is **more than \$45,225**, complete part B of your Form SK428 before entering the result of the following calculation:  
amount from line 47 of your Form SK428 divided by 10.5%.

Total of lines 9 to 21 of your Form SK428	-		2
Line 2 minus line 3 (if negative, enter "0")	=		3
			4

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

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

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Enter this amount on line 58560 of your Form SK428.

**Carryforward of unused amount**

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

Amount from line 1			6
Amount from line 5	-		7
Line 6 minus line 7			8
	=		

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

See the privacy notice on your return.