

Only the student completes this schedule.

Complete this schedule to calculate your Saskatchewan tuition and education amounts, and your unused provincial tuition and education amounts available to carry forward to a future year.

Attach a copy of this schedule to your paper return.

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

Note: If you resided in a province or territory other than Saskatchewan on December 31, 2020, 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 and line 32300 of your 2019 and 2020 return on line 1.

Unused tuition and education amounts:

Enter your unused Saskatchewan tuition and education amounts from your 2020 notice of assessment or reassessment.

		1
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Enter the amount from line 26000 of your return on line 2 if it is **\$45,677 or less**.
If it is **more than \$45,677**, enter the result of the following calculation:

Amount from line 8 of your Form SK428

		÷ 10.5% =		
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2

Enter the amount from line 38 of your Form SK428.

-		3
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Line 2 minus line 3 (if negative, enter "0")

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

**Your unused Saskatchewan tuition and
education amounts claimed for 2021**

		5
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Enter the amount from line 5 on line 58560 of your Form SK428.

Carryforward of unused amounts

Complete this section to calculate your unused provincial tuition and education amounts available to carry forward to a future year.

Amount from line 1 above

		6
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Amount from line 5 above

-		7
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Line 6 minus line 7

**Unused provincial tuition and education amounts
available to carry forward to a future year**

=		8
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See the privacy notice on your return.