

**Only the student completes this schedule and attaches it to their return.**

Complete this schedule using your designated forms (T2202, TL11A, TL11C) or other official tuition tax receipts.

If you are transferring an amount, use forms T2202, TL11A, and/or TL11C to **designate** the individual you are transferring to and **specify** the provincial amount you are transferring.

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

### British Columbia tuition and education amounts claimed for 2020

If you resided in a province or territory other than British Columbia on December 31, 2019, enter your unused federal tuition, education, and textbook amounts from your 2019 notice of assessment or reassessment on line 1.

#### Unused tuition and education amounts:

Enter your unused amounts from your 2019 notice of assessment or reassessment.

Enter the amount from line 8 of your federal Schedule 11.	59140	+		1
Line 1 plus line 2				2
<b>Total available tuition and education amounts</b>		=		3

Enter the amount from line 26000 of your return on line 4 if it is **\$41,725 or less**.

If it is **more than \$41,725**, enter the result of the following calculation:

amount from line 8 of your Form BC428	÷ 5.06% =			4
Enter the amount from line 33 of your Form BC428.	-			5
Line 4 minus line 5 (if negative, enter "0")	=			6

#### Unused tuition and education amounts claimed for 2020:

Enter **whichever is less**: amount from line 1 or line 6

Line 6 minus line 7	=			7
<b>Your British Columbia tuition and education amounts claimed for 2020</b>		+		9
Line 7 plus line 9		=		10

#### 2020 tuition amount claimed for 2020:

Enter **whichever is less**: amount from line 2 or line 8

Line 10 on line 58560 of your Form BC428.				
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### Transfer or carryforward of unused amounts

Complete this section to transfer a current-year amount or carry forward your unused amounts to a future year.

Amount from line 3 above				11
Amount from line 10 above	-			12
Line 11 minus line 12	=			13

If you are transferring an amount to a designated individual, continue on line 14.

**If not**, enter the amount from line 13 on line 18.

Amount from line 2 above	(maximum \$5,000)			14
Amount from line 9 above	-			15
Line 14 minus line 15 (if negative, enter "0")	=			16

**Note:** If your spouse or common-law partner is claiming an amount for you on line 58120 or line 58640 of their Form BC428, you **cannot** transfer your unused current-year amount to your (or your spouse's or common-law partner's) parent or grandparent.

Enter the provincial amount you are transferring as specified on your designated forms ( <b>cannot</b> be more than line 16).				
<b>Provincial amount transferred</b>	59200	-		17
Line 13 minus line 17		=		18

See the privacy notice on your return.