

Complete this schedule using your completed Form T2202, TL11A, TL11C, or other official tuition tax receipts.

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

**Note:** Only the student completes this schedule and attaches it to their return. The person claiming the transferred amount does **not** attach this schedule to their return.

## British Columbia tuition and education amounts claimed for 2019

Enter your unused British Columbia 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 2018 notice of assessment or reassessment.)

Enter your eligible tuition fees paid for 2019.	<b>59140</b>	+		<b>1</b>
Add lines 1 and 2.	<b>Total available tuition and education amounts</b>		=	<b>3</b>

Enter the amount from line 26000 of your return if it is **\$40,707 or less**.

If the amount is **more than \$40,707**, complete Part B of your Form BC428 before entering the result of the following calculation:  
amount from line 49 of your Form BC428 divided by 5.06%.

Total of lines 9 to 20 of your Form BC428	-			<b>4</b>
Line 4 minus line 5 (if negative, enter "0")	=			<b>5</b>
<b>Unused British Columbia tuition and education amounts claimed for 2019</b>	-			<b>6</b>
Enter <b>whichever is less</b> : amount from line 1 or line 6.	-			<b>7</b>
Line 6 minus line 7	=			<b>8</b>

### 2019 tuition amount claimed for 2019

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

Add lines 7 and 9.	<b>British Columbia tuition and education amounts claimed by the student for 2019</b>		+		<b>9</b>
			=		<b>10</b>

Enter this amount on line 58560 of your Form BC428.

Continue on the next page to **transfer** or **carryforward** an unused amount.

**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 a future year.

Amount from line 3 of the previous page			<b>11</b>
Amount from line 10 of the previous page	-		<b>12</b>
Line 11 minus line 12		<b>Total unused amount</b>	<b>13</b>

If you are transferring an amount to another individual, continue on line 14.  
**If not**, enter the amount from line 13 on line 18.

Amount from line 2 of the previous page	(maximum \$5,000)		<b>14</b>
Amount from line 9 of the previous page		-	<b>15</b>
Line 14 minus line 15 (if negative, enter "0")	<b>Maximum transferable</b>	=	<b>16</b>

To transfer all or part of the amount on line 16 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent, use Form T2202, TL11A, or TL11C to **designate** the individual and **specify** the provincial amount you are transferring. Enter the amount on line 17 below.

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

Enter the amount you are transferring (cannot be more than line 16).		<b>Provincial amount transferred</b>	59200	-		<b>17</b>
Line 13 minus line 17	<b>Unused provincial amount available to carry forward to a future year</b>		=			<b>18</b>

See the privacy notice on your return.