

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, 2021, 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, 2020, and 2021 return on line 1.

Unused tuition and education amounts:

Enter your unused Saskatchewan tuition and education amounts from your 2021 notice of assessment or reassessment.

1

Enter the amount from line 26000 of your return on line 2 if it is **\$46,773 or less**.

If it is **more than \$46,773**, enter the result of the following calculation:

Amount from line 8 of your Form SK428 $\div 10.5\% =$

2

Enter the amount from line 38 of your Form SK428.

-

3

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

=

4

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

**Your unused Saskatchewan tuition and
education amounts claimed for 2022**

5

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

Amount from line 5 above

-

7

Line 6 minus line 7

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

=

8

See the privacy notice on your return.