

**Only you, the student, must enclose Schedule T with your return.**

Complete Part A to calculate

- the amount of the tax credit for tuition or examination fees that you can claim;
- the cumulative amount of the tuition or examination fees that you can carry forward to future years.

Complete Part B to calculate the amount of the tax credit that you can transfer to your or your spouse's father, mother, grandfather or grandmother.

## A. Claiming the tax credit for tuition or examination fees and calculating the cumulative amount of such fees that can be carried forward

The amount that you enter on line 398 of your return must equal the total of lines 38 and 46 below.

### 1 Tuition or examination fees that qualify for the 20% tax credit rate

Complete this section if you have an amount for tuition or examination fees paid for 1997 through 2012 or for such fees paid for 2013 that qualify for the 20% tax credit rate that you can carry forward to 2015 or future years.

Unused portion of tuition or examination fees (line 40 of Schedule T for 2014). If you did not complete Schedule T in 2014, see the guide for instructions on how to determine the amount to enter on line 34.

_____		34				
	x			20%		
Multiply line 34 by 20%. <b>Tax credit for tuition or examination fees</b>		=	37			
Amount you are claiming on line 398 of your 2015 return (all or part of the amount on line 37)		-	38			
Subtract line 38 from line 37.		=	39			
	x			5		
Multiply line 39 by 5. <b>Amount that you can carry forward to a future year</b>		=	40			

### 2 Tuition or examination fees that qualify for the 8% tax credit rate

Complete this section if the amount of tuition or examination fees paid for 2015 is greater than \$100 or if you can carry forward to 2015 (or future years)

- fees paid for 2013 that qualify for the 8% tax credit rate; or
- fees paid for 2014.

Tuition or examination fees paid for 2015 (if the amount is more than \$100)

_____		41				
Amount from line 68	▶			12.5		
Subtract line 42 from line 41.		=	43			
Unused portion of tuition or examination fees (line 48 of Schedule T for 2014). If you did not complete Schedule T in 2014, see the guide for instructions on how to determine the amount to enter on line 44.		+	44			
Add lines 43 and 44.		=	44.1			
	x			8%		
Multiply line 44.1 by 8%. <b>Tax credit for tuition or examination fees</b>		=	45			
Amount you are claiming on line 398 of your 2015 return (all or part of the amount on line 45)		-	46			
Subtract line 46 from line 45.		=	47			
	x			12.5		
Multiply line 47 by 12.5. <b>Amount that you can carry forward to a future year</b>		=	48			



## B. Transferring the tax credit for tuition or examination fees to a parent

Complete Part B **only** if you are transferring all or part of the tuition or examination fees you entered on line 41.

Amount from line 41		x	51	
				8%
Multiply line 51 by 8%.		=	52	

Amount from line 401 of your return			53	
Total of lines 359 through 381 of your return	54	x		20%
Multiply line 54 by 20%.		=	56	
Total of lines 390, 391, 392, 395 and 397 of your return		+	58	
Add lines 56 and 58.		=	60	
Subtract line 60 from line 53. If the result <b>is negative</b> , enter 0.		=	62	

Subtract line 62 from line 52. If the result **is negative**, enter 0.

**Amount of the tax credit you can transfer** = 66

You can transfer all or part of the amount on line 66.

Last name and first name of the person to whom you are transferring all or part of the amount on line 66

Relationship to you

Amount transferred

			68	
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The person to whom you transfer an amount must complete Part D of Schedule A and enter the transferred amount on line 65 of that schedule.

Only you, the student, must enclose a copy of this schedule with your return.



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