



Amount Transferred by a Child 18 or Over Enrolled in Post-Secondary Studies



If you were **born before January 1, 2004**, and in 2021 you were a **full-time student** pursuing vocational training at the secondary level or post-secondary studies for which **you received an RL-8 slip**, you can transfer an amount to your father and/or mother. You can transfer an amount only if you received an RL-8 slip on which an amount is shown in box A. If you did not receive an RL-8 slip, do not complete this schedule.

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

A Amount that you can transfer

Amount for post-secondary studies, <i>RL-8 slip, box A</i> (maximum \$6,042)	+	<input type="text" value="2"/> <input type="text" value="4"/>		<input type="text" value="4"/> <input type="text" value="7"/> <input type="text" value="5"/> <input type="text" value="4"/> <input type="text" value="0"/> <input type="text" value="0"/>
Add lines 2 and 4. If you did not receive an RL-8 slip or if you received an RL-8 slip on which no amount is shown in box A, enter 0.	=	<input type="text" value="6"/>		
Amount of the reduction if you turned 18 in 2021. Complete the work chart below.				
Amount from line 358 of your return	+	<input type="text" value="8"/> <input type="text" value="9"/>		
Solidarity tax credit received in 2021	+	<input type="text" value="10"/>		
Add lines 8 through 10.	=	<input type="text" value="11"/>		
Subtract line 11 from line 6. If the result is negative , enter 0.	=	<input type="text" value="12"/>		
Amount from line 299 of your return	-	<input type="text" value="14"/>		
Subtract line 14 from line 12. If the result is negative , enter 0.	=	<input type="text" value="16"/>		Amount that you can transfer

You can transfer all or part of the amount on line 16. To do so, complete Part B below.

B Information about the individual(s) to whom you are transferring an amount

		1	2
Last name	<input type="text" value="17"/>	<input type="text"/>	<input type="text"/>
First name	<input type="text" value="18"/>	<input type="text"/>	<input type="text"/>
Relationship to you	<input type="text" value="19"/>	<input type="text"/>	<input type="text"/>
Amount transferred	<input type="text" value="20"/>	<input type="text"/>	<input type="text"/>

If you are transferring an amount to your father and/or mother, he or she *does not have to enclose Schedule S* with his or her return. However, he or she must complete Part B of Schedule A and enter the transferred amount on line 28 of that schedule.

WORK CHART – Amount of the reduction if you turned 18 in 2021

Number of months in the year that precede your birthday (including the month of your birthday)	×	<input type="text" value="1"/> <input type="text" value="2"/>		<input type="text" value="3"/> <input type="text" value="9"/> <input type="text" value="6"/> <input type="text" value="1"/> <input type="text" value="6"/>
Multiply line 1 by line 2. Carry the result to line 8 above.	=	<input type="text" value="3"/>		Amount of the reduction

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

