

# Saskatchewan Tax and Credits

**SK428**  
T1 General – 2016

 Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

## Step 1 – Saskatchewan non-refundable tax credits

	For internal use only	<b>5607</b>		
Basic personal amount	claim \$15,843	<b>5804</b>		1
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i> )	(maximum \$4,826)	<b>5808</b>	+	2
Spouse or common-law partner amount				
Base amount	17,428	00		
<b>Minus:</b> his or her net income from page 1 of your return	–			
<b>Result:</b> (if negative, enter "0")	=		(maximum \$15,843) ▶	<b>5812</b> + 3
Amount for an eligible dependant				
Base amount	17,428	00		
<b>Minus:</b> his or her net income from line 236 of his or her return	–			
<b>Result:</b> (if negative, enter "0")	=		(maximum \$15,843) ▶	<b>5816</b> + 4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i> )				<b>5820</b> + 5
Amount for dependent children born in 1998 or later (Complete the chart on the last page.)	Number of children	<b>6370</b>	× \$6,010 =	<b>5821</b> + 6
Senior supplementary amount (if born in 1951 or earlier)	claim \$1,274	<b>5822</b>	+	7
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)		<b>5824</b>	+	•8
(amount from line 310 of your federal Schedule 1)		<b>5828</b>	+	•9
Employment insurance premiums:				
(amount from line 312 of your federal Schedule 1)		<b>5832</b>	+	•10
(amount from line 317 of your federal Schedule 1)		<b>5829</b>	+	•11
Home buyers' amount	(maximum \$10,000)	<b>5837</b>	+	12
Pension income amount	(maximum \$1,000)	<b>5836</b>	+	13
Caregiver amount (use the <i>Provincial Worksheet</i> )		<b>5840</b>	+	14
Disability amount (for self) (Claim \$9,334, or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		<b>5844</b>	+	15
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )		<b>5848</b>	+	16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		<b>5852</b>	+	17
Your tuition and education amounts [use and <b>attach</b> Schedule SK(S11)]		<b>5856</b>	+	18
Tuition and education amounts transferred from a child		<b>5860</b>	+	19
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule SK(S2)]		<b>5864</b>	+	20
Medical expenses:				
Amount from line 330 of your federal Schedule 1	<b>5868</b>		21	
Enter \$2,237 or 3% of line 236 of your return, whichever is less.	–		22	
Line 21 minus line 22 (if negative, enter "0")	=		23	
Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1	<b>5872</b>	+	24	
Add lines 23 and 24.	<b>5876</b>	=	▶ +	25
Add lines 1 to 20, and line 25.		<b>5880</b>	=	26
Saskatchewan non-refundable tax credit rate			× 11%	27
Multiply line 26 by line 27.		<b>5884</b>	=	28
Donations and gifts:				
Amount from line 16 of your federal Schedule 9	× 11% =		29	
Amount from line 17 of your federal Schedule 9	× 15% =	+	30	
Add lines 29 and 30.	<b>5896</b>	=	▶ +	31
Add lines 28 and 31. Enter this amount on line 46.		<b>6150</b>	=	32

Continue on the next page.



### Step 3 – Saskatchewan tax (continued)

Enter the amount from line 61 on the previous page. \_\_\_\_\_ | \_\_\_\_\_ **62**

#### Saskatchewan employee's tools tax credit

Enter your one-time trade entry credit from Part 3 of Form T1284. **6356** | \_\_\_\_\_ • **63**

Unused one-time trade entry credit from your 2015 notice of assessment or notice of reassessment \_\_\_\_\_ | **64**

Enter your annual maintenance credit from Part 4 of Form T1284. **6357** + \_\_\_\_\_ | • **65**

Add lines 64 and 65. = \_\_\_\_\_ | **66**

Enter the amount from line 63 or line 66, whichever applies. \_\_\_\_\_ | **67**

Line 62 minus line 67 (if negative enter "0") \_\_\_\_\_ | **68**

#### Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC **6360** | \_\_\_\_\_ • **69**

Unused Saskatchewan mineral exploration tax credit from your 2015 notice of assessment or notice of reassessment \_\_\_\_\_ | + \_\_\_\_\_ **70**

Add lines 69 and 70. = \_\_\_\_\_ | **71**

Line 68 minus line 71 (if negative, enter "0") \_\_\_\_\_ | **72**

#### Saskatchewan graduate tuition tax credit

Enter the amount from line 10 of Form RC360, *Saskatchewan Graduate Retention Program*. **6364** - \_\_\_\_\_ | • **73**

Line 72 minus line 73 (if negative, enter "0") \_\_\_\_\_ | \_\_\_\_\_ **74**

Enter the result on line 428 of your return. **Saskatchewan tax** = \_\_\_\_\_ | **74**

#### Request for carryback of unused mineral exploration tax credit

Amount from line 71 \_\_\_\_\_ | \_\_\_\_\_ **75**

Amount from line 68 \_\_\_\_\_ | - \_\_\_\_\_ **76**

Line 75 minus line 76 (if negative, enter "0") \_\_\_\_\_ | = \_\_\_\_\_ **77**

Enter on line 78 any part of the amount from line 77 you want to carry back to 2015 to reduce your Saskatchewan tax. Enter on line 79 any amount you want to carry back to 2014 and on line 80 any amount you want to carry back to 2013.

Enter the amount you want to carry back to **2015**. **6361** | \_\_\_\_\_ • **78**

Enter the amount you want to carry back to **2014**. **6362** | \_\_\_\_\_ • **79**

Enter the amount you want to carry back to **2013**. **6363** | \_\_\_\_\_ • **80**

#### Line 5821 – Details of dependent children born in 1998 or later

(If you need more space, attach a separate sheet of paper.)

Child's name	Relationship to you	Child's date of birth			Social insurance number (if available)
		Year	Month	Day	

See the privacy notice on your return.