

Saskatchewan Tax and Credits

SK428
T1 General – 2017

 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	5607			
Basic personal amount	claim \$16,065	5804			1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,894)	5808	+		2
Spouse or common-law partner amount					
Base amount		17,672	00		
Minus: his or her net income from page 1 of your return		-			
Result: (if negative, enter "0")		=		(maximum \$16,065) ▶	5812 +
					3
Amount for an eligible dependant					
Base amount		17,672	00		
Minus: his or her net income from line 236 of his or her return		-			
Result: (if negative, enter "0")		=		(maximum \$16,065) ▶	5816 +
					4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)				5820	+
					5
Amount for dependent children born in 1999 or later (Complete the chart on the last page.)	Number of children	6370	×	\$6,094 =	5821 +
					6
Senior supplementary amount (if born in 1952 or earlier)	claim \$1,292	5822	+		7
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)				5824	+
					•8
(amount from line 310 of your federal Schedule 1)				5828	+
					•9
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)				5832	+
					•10
(amount from line 317 of your federal Schedule 1)				5829	+
					•11
Home buyers' amount	(maximum \$10,000)	5837	+		12
Pension income amount	(maximum \$1,000)	5836	+		13
Caregiver amount (use the <i>Provincial Worksheet</i>)		5840	+		14
Disability amount (for self) (Claim \$9,464, or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)				5844	+
					15
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)				5848	+
					16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)				5852	+
					17
Your tuition and education amounts [use and attach Schedule SK(S11)]				5856	+
					18
Tuition and education amounts transferred from a child				5860	+
					19
Amounts transferred from your spouse or common-law partner [use and attach Schedule SK(S2)]				5864	+
					20
Medical expenses:					
Amount from line 330 of your federal Schedule 1		5868			21
Enter \$2,268 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		5872	+		24
Add lines 23 and 24.		5876	=		▶ +
					25
Add lines 1 to 20, and line 25.				5880	=
					26
Saskatchewan non-refundable tax credit rate			×	10.75%	27
Multiply line 26 by line 27.				5884	=
					28
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	×	10.75% =			29
Amount from line 17 of your federal Schedule 9	×	14.75% =	+		30
Add lines 29 and 30.		5896	=		▶ +
					31
Add lines 28 and 31. Enter this amount on line 46.				Saskatchewan non-refundable tax credits 6150	=
					32

Continue on the next page.

Step 2 – Saskatchewan tax on taxable incomeEnter your **taxable income** from line 260 of your return.

Complete the appropriate column depending on the amount on line 33.

Enter the amount from line 33.

Line 34 minus line 35 (cannot be negative)

Multiply line 36 by line 37.

Add lines 38 and 39.

Saskatchewan tax on taxable income

	Line 33 is \$45,225 or less	Line 33 is more than \$45,225 but not more than \$129,214	Line 33 is more than \$129,214	
				33
				34
	– 0,00	– 45,225,00	– 129,214,00	35
	=	=	=	36
	× 10.75%	× 12.75%	× 14.75%	37
	=	=	=	38
	+ 0,00	+ 4,862,00	+ 15,570,00	39
	=	=	=	40

Step 3 – Saskatchewan tax

Enter your Saskatchewan tax on taxable income from line 40.

Enter the Saskatchewan farm and small business capital gains tax credit from Form T1237.

Line 41 minus line 42

Enter your Saskatchewan tax on split income from Form T1206.

Add lines 43 and 44.

Enter your Saskatchewan non-refundable tax credits from line 32.

Saskatchewan dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Saskatchewan minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 46 to 48.

Line 45 minus line 49 (if negative, enter "0")

Saskatchewan additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

Add lines 50 and 51.

Enter the provincial foreign tax credit from Form T2036.

Line 52 minus line 53 (if negative, enter "0")

Political contribution tax credit

Enter Saskatchewan political contributions made in 2017.

Credit calculated for line 56 on the *Provincial Worksheet*

Line 54 minus line 56 (if negative, enter "0")

Labour-sponsored venture capital tax credit

For investments in venture capital corporations that are registered in Saskatchewan:

Enter your tax credit from Slip T2C (Sask.).

(maximum \$1,000)

For investments in venture capital corporations that are registered federally:

Enter your tax credit from Slip T2C (Sask.).

(maximum \$1,000)

Add lines 58 and 59.

Line 57 minus line 60 (if negative, enter "0")

(maximum \$1,000) 6374 =

				41
	6355	–		• 42
		=		43
	6151	+		• 44
		=		45
			46	
	6152	+		• 47
	6154	+		• 48
		=		▶ 49
		=		50
		+		51
		=		52
		–		53
		=		54
	6368			55
		(maximum \$650)	–	56
		=		57
				58
		+		59
				▶ 60
		=		61

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

Unused one-time trade entry credit from your 2016 notice of assessment or notice of reassessment - _____ | _____ 63
 Line 62 minus line 63 (if negative enter "0") = _____ | _____ 64

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC **6360** _____ | _____ • 65
 Unused Saskatchewan mineral exploration tax credit from your 2016 notice of assessment or notice of reassessment + _____ | _____ 66
 Add lines 65 and 66. = _____ | _____ ▶ - _____ | _____ 67
 Line 64 minus line 67 (if negative, enter "0") = _____ | _____ 68

Saskatchewan graduate tuition tax credit

Enter the amount from line 10 of Form RC360, *Saskatchewan Graduate Retention Program*. **6364** - _____ | _____ • 69
 Line 68 minus line 69 (if negative, enter "0") _____ | _____
 Enter the result on line 428 of your return. **Saskatchewan tax** = _____ | _____ 70

Request for carryback of unused mineral exploration tax credit

Amount from line 67 _____ | _____ 71
 Amount from line 64 - _____ | _____ 72
 Line 71 minus line 72 (if negative, enter "0") = _____ | _____ 73

Enter on line 74 any part of the amount from line 73 you want to carry back to 2016 to reduce your Saskatchewan tax. Enter on line 75 any amount you want to carry back to 2015 and on line 76 any amount you want to carry back to 2014.

Enter the amount you want to carry back to **2016**. **6361** _____ | _____ • 74
 Enter the amount you want to carry back to **2015**. **6362** _____ | _____ • 75
 Enter the amount you want to carry back to **2014**. **6363** _____ | _____ • 76

Line 5821 – Details of dependent children born in 1999 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.