

Complete **Part 1** of this form to calculate your graduate tuition tax credit, and if applicable, **Part 2** to calculate your graduate tuition refund.

**Eligible tuition fees** are tuition fees for which you were entitled to claim the federal tuition amount after 2004 and up to the date you graduated. The tuition fees have to be paid for your enrolment in the eligible program certified on the *Graduate Retention Program Eligibility Certificate*.

If you have tuition fees for which you could not claim the federal tuition amount, you may still be entitled to claim them. Contact the Canada Revenue Agency for more information.

If you are filing electronically, keep all your documents in case we ask to see them at a later date. **If you are filing a paper return, attach this form and your *Graduate Retention Program Eligibility Certificate*.**

**Part 1 – Graduate tuition tax credit**

Enter your 2014 Saskatchewan graduate tuition tax credit amount from your 2013 notice of assessment or notice of reassessment.

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If you applied for and obtained a *Graduate Retention Program Eligibility Certificate* for the **2014** taxation year from the Saskatchewan Ministry of Advanced Education, complete line 2. Continue with lines 3 and 4 for any additional certificate for **2014**.

	Column 1	Column 2	Column 3	Column 4		
	Enter the program type from your <b>2014</b> <i>Graduate Retention Program Eligibility Certificate</i> .	Enter the amount of the "Eligibility Maximum" from your <b>2014</b> <i>Graduate Retention Program Eligibility Certificate</i> .	Eligible tuition fees paid	Enter the amount from column 2 or 3, whichever is <b>less</b> .		
Certificate 1	5970	5972	5971		2	
Certificate 2	5973	5975	5974	+	3	
Certificate 3	5976	5978	5977	+	4	
Add amounts from lines 2, 3, and 4 in column 4.				<b>Total eligible tuition amount</b>	=	5
Rate				×	10%	6
Multiply line 5 by line 6.				=	▶ +	7
Add lines 1 and 7.				<b>Total Saskatchewan graduate tuition tax credit available</b>	=	8
Enter the amount from line 73 of Form SK428, <i>Saskatchewan Tax</i> .						9
Enter the amount from line 8 or line 9, whichever is <b>less</b> . Enter the result on line 74 of Form SK428.				<b>Saskatchewan graduate tuition tax credit</b>	=	10

If the amount of line 10 is **less** than the amount of line 8, complete Part 2 to calculate your graduate tuition refund.

**Part 2 – Graduate tuition refund**

Enter the amount from line 8.			11
Enter the amount from line 10.	-		12
Line 11 minus line 12		<b>Saskatchewan graduate tuition refund</b>	
Enter the result on line 1 of Form SK479, <i>Saskatchewan Credits</i> .	=		13

See the privacy notice on your return.