

Saskatchewan Tax

SK428

T1 General – 2014

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 \$15,378	5804		1
Age amount (if born in 1949 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,684)	5808	+	2
Spouse or common-law partner amount					
Base amount	16,916	00			
Minus: his or her net income from page 1 of your return	—				
Result: (if negative, enter "0")	=		(maximum \$15,378)	▶ 5812	+
					3
Amount for an eligible dependant					
Base amount	16,916	00			
Minus: his or her net income from line 236 of his or her return	—				
Result: (if negative, enter "0")	=		(maximum \$15,378)	▶ 5816	+
					4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820	+	5
Amount for dependent children born in 1996 or later (Complete the chart on the last page.)		Number of children	6370	× \$5,834 =	5821
				+	6
Senior supplementary amount (if born in 1949 or earlier)		claim \$1,237	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 \$9,060 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 \$2,171 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			×	11%	27
Multiply line 26 by line 27.			5884	=	28
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	11% =	29		
Amount from line 347 of your federal Schedule 9	×	15% =	+	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

Go to Step 2 on the next page. ➔

Step 2 – Saskatchewan tax on taxable income

Enter your **taxable income** from line 260 of your return.

33

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 \$43,292 or less	Line 33 is more than \$43,292 but not more than \$123,692	Line 33 is more than \$123,692
34	34	34
– 0,00	– 43,292,00	– 123,692,00
35	35	35
=	=	=
36	36	36
x 11%	x 13%	x 15%
37	37	37
=	=	=
38	38	38
+ 0,00	+ 4,762,00	+ 15,214,00
39	39	39
=	=	=
40	40	40
Go to step 3.	Go to step 3.	Go to step 3.

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.

6355 – 41

Line 41 minus line 42

= 42

Enter your Saskatchewan tax on split income from Form T1206.

6151 + 43

Add lines 43 and 44.

= 44

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

46

Saskatchewan dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + 47

Saskatchewan overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

x 50% = 6153 + 48

Saskatchewan minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 50% = 6154 + 49

Add lines 46 to 49.

= 50

Line 45 minus line 50 (if negative, enter "0")

= 51

Saskatchewan additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

x 50% = + 52

Add lines 51 and 52.

= 53

Enter the provincial foreign tax credit from Form T2036.

– 54

Line 53 minus line 54 (if negative, enter "0")

= 55

Political contribution tax credit

Enter Saskatchewan political contributions made in 2014.

6368 56

Credit calculated for line 57 on the *Provincial Worksheet*

(maximum \$650) – 57

Line 55 minus line 57 (if negative, enter "0")

= 58

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) 59

For investments in venture capital corporations that are registered federally:

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

(maximum \$1,000) + 60

Add lines 59 and 60.

(maximum \$1,000) 6374 = 61

Line 58 minus line 61 (if negative, enter "0")

= 62

Continue on the next page. ➔

Step 3 – Saskatchewan tax (continued)

Enter the amount from line 62 on the previous page.

63

Saskatchewan employee's tools tax credit

Enter your one-time trade entry credit from Part 3 of Form T1284.

6356

• 64

Unused one-time trade entry credit from your 2013 notice of assessment or notice of reassessment

65

Enter your annual maintenance credit from Part 4 of Form T1284.

6357 +

• 66

Add lines 65 and 66.

=

67

Enter the amount from line 64 or line 67, whichever applies.

Line 63 minus line 68 (if negative enter "0")

68

69

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC

6360

• 70

Unused Saskatchewan mineral exploration tax credit from your 2013 notice of assessment or notice of reassessment

+

71

Add lines 70 and 71.

=

72

Line 69 minus line 72 (if negative, enter "0")

73

Saskatchewan graduate tuition tax creditEnter the amount from line 10 of Form RC360, *Saskatchewan Graduate Retention Program*.

6364

• 74

Line 73 minus line 74 (if negative, enter "0")

Enter the result on line 428 of your return.

Saskatchewan tax

75

Request for carryback of unused mineral exploration tax credit

Amount from line 72

76

Amount from line 69

77

Line 76 minus line 77 (if negative, enter "0")

78

Enter on line 79 any part of the amount from line 78 you want to carry back to 2013 to reduce your Saskatchewan tax. Enter on line 80 any amount you want to carry back to 2012 and, on line 81, any amount you want to carry back to 2011.

Enter the amount you want to carry back to **2013**.

6361

• 79

Enter the amount you want to carry back to **2012**.

6362

• 80

Enter the amount you want to carry back to **2011**.

6363

• 81

Line 5821 – Details of dependent children born in 1996 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.