



**Step 2 – Adjusted Saskatchewan tax on taxable income** (continued)

Enter the amount from line 47 of Form SK428, Saskatchewan Tax and Credits, or line 9 of Section SK428MJ in Part 4 of Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions.

Amount from line 25 of the previous page

Line 26 minus line 27

**Saskatchewan farm and small business  
capital gains tax credit**

		<b>26</b>
–		<b>27</b>
=		<b>28</b>

Enter this amount on line 48 of your Form SK428. (If you have to pay tax to more than one jurisdiction, enter the amount on line 10 of Section SK428MJ in Part 4 of your Form T2203.)

See the privacy notice on your return.