

Provincial Amounts Transferred from your Spouse or Common-Law Partner

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's amounts shown below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form SK428.

If your spouse or common-law partner is not filing a return, use the amounts that they would enter on their Form SK428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of Saskatchewan at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Amount for dependent children born in 2001 or later:

Enter the amount from line 58210 of their Form SK428.

59010 1

Age amount (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$36,430 or less**, enter \$4,894.

If not, enter the amount from line 58080 of their Form SK428.

59020 + 2

Senior supplementary amount:

Enter the amount from line 58220 of their Form SK428.

59030 + 3

Pension income amount:

Enter the amount from line 58360 of their Form SK428.

(maximum \$1,000) **59050** + 4

Disability amount:

Enter the amount from line 58440 of their Form SK428.

59070 + 5

Add lines 1 to 5.

= 6

Spouse's or common-law partner's taxable income:

Enter the amount from line 26000 of their return if it is **\$45,225 or less**.

If the amount is **more than \$45,225**, enter the result of the following calculation: amount from line 47 of their Form SK428 divided by 10.5%.

7

Enter the total of lines 58040, 58240, 58280, 58300, 58305, and 58357 of their Form SK428 **plus** line 5 of their Schedule SK(S11).

- 8

Spouse's or common-law partner's adjusted taxable income:

Line 7 minus line 8 (if negative, enter "0")

59120 =

9

Line 6 minus line 9 (if negative, enter "0")

Enter this amount on line 58640 of your Form SK428.

**Provincial amounts transferred from
your spouse or common-law partner**

= 10

See the privacy notice on your return.