

Saskatchewan Tax and Credits

Form SK428 **2019**

Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return. Claim only the credits that apply to you.

Part A – Saskatchewan non-refundable ta	ax credits	For internal use only	56070	
Basic personal amount		Claim \$16,065		1
Age amount (if born in 1954 or earlier) (use Worksheet SK428)		(maximum \$4,894)		2
Spouse or common-law partner amount Base amount	17,672 00	_ 3		
Your spouse's or common-law partner's net income from line 23600 of their return	_	4		
Line 3 minus line 4 (if negative, enter "0")	=	(maximum \$16,065) ▶	58120 +	5
Amount for an eligible dependant Base amount	17,672 00	_ 6		
Your eligible dependant's net income from line 23600 of their return	_	7		
Line 6 minus line 7 (if negative, enter "0")	=	(maximum \$16,065) ▶	58160 +	8
Add lines 1, 2, 5, and 8				9
Amount for infirm dependants age 18 or older (use Worksheet SK428)			58200 +	10
Amount for dependent children born in 2001 or later (Complete the chart on the last page.)	Number of childrer	58209 × \$6,094 =	58210 +	11
Senior supplementary amount (if born in 1954 or earl	lier)	Claim \$1,292	58220 +	12
CPP or QPP contributions: Amount from line 30800 of your return			58240 +	•13
Amount from line 31000 of your return			58280 +	•14
Employment insurance premiums: Amount from line 31200 of your return			58300 +	•15
Amount from line 31217 of your return			58305 +	•16
First-time home buyers' amount		(maximum \$10,000)	58357 +	17
Pension income amount		(maximum \$1,000)	58360 +	18
Caregiver amount (use Worksheet SK428)			58400 +	19
Disability amount (for self) (Claim \$9,464 , or if you were under 18 years of age,	use Worksheet SK4	28.)	58440 +	20
Disability amount transferred from a dependant (use Worksheet SK428)			58480 +	21
Interest paid on your student loans (amount from line 31900 of your return)			58520 +	22
Your unused tuition and education amounts (attach Schedule SK(S11))			58560 +	23
Amounts transferred from your spouse or common-la (attach Schedule SK(S2))	w partner		58640 +	24
Add lines 9 to 24.			=	25

Continue on the next page.

Part A – Saskatchewan non-refundable tax credits (continued)

Amount from line 25 of the previous page					26
Medical expenses:					
Amount from line 33099 of your return	5	8689	27		
Enter whichever is less: \$2,268 or 3% of the amount from line 23600 of	your return		28		
Line 27 minus line 28 (if negative, enter "0")		=	29		
Allowable amount of medical expenses for other from line 33199 of your return		58729 +	30		
Add lines 29 and 30.	5	58769 =	►	+	3
Add lines 26 and 31.			58800	=	32
Saskatchewan non-refundable tax credit rate				×	10.5% 33
Multiply line 32 by line 33.			58840	=	34
Donations and gifts: Amount from line 16 of your federal Schedule 9	× 10.5% =		35		
Amount from line 17 of your federal Schedule 9	× 14.5% =	+	36		
Add lines 35 and 36.		58969 =	▶	+	37
Add lines 34 and 37. Enter this amount on line 53.	Saskatchewan non-re	efundable tax cre	edits 61500	_	38
			01000		
Part B – Saskatchewan tax on taxable Enter your taxable income from line 26000 of you					39
Use the amount from line 39 to decide which colu	ımn to complete.				
	Line 39 is \$45,225 or less	Line 39 i more than \$4 but not more \$129,21 4	5,225 than	Line : more than	
Amount from line 39	ψ 43,223 01 1 0 33	φ123,21.	,	more man	40
7 thouse from this 66	- 0.00	- 45,22	5 00	_ 120	,214,00 4
Line 40 minus line 41 (cannot be negative)	=	=		= 123	42
Zine to timide into 11 (earmet 20 flegative)	× 10.5%		 2.5%	×	14.5% 4
Multiply line 42 by line 43.	=	=		=	44
Add lines 44 and 45.	+ 0,00	+ 4,74	9 00	+ 15	,247 00 4
Saskatchewan tax on taxable income	=	=		=	40
		L .			
Part C – Saskatchewan tax					
Enter your Saskatchewan tax on taxable income	from line 46.				47
Enter the Saskatchewan farm and small business	s capital gains tax credit fro	m Form T1237.	61499		• 48
Line 47 minus line 48				=	49
Enter your Saskatchewan tax on split income from	m Form T1206.		61510	+	•50
Add lines 49 and 50.				=	5

Continue on the next page.

Part C - Saskatchewan tax (continued)

Amount from line 51 of the previous page					52
Enter your Saskatchewan non-refundable tax credits from	line 38.	1	53		
Saskatchewan dividend tax credit Credit calculated for line 61520 on Worksheet SK428	61520	+	•54		
Saskatchewan minimum tax carryover Amount from line 40427 of your return	× 50% = 61540	+	•55		
Add lines 53 to 55.	·	=	•	-	56
Line 52 minus line 56 (if negative, enter "0")				=	 57
Saskatchewan additional tax for minimum tax purpose Form T691: line 111 minus line 114	es	× 50% =		+	 58
Add lines 57 and 58.				=	 59
Enter the provincial foreign tax credit from Form T2036.				_	 60
Line 59 minus line 60 (if negative, enter "0")				=	—— 61
Political contribution tax credit Saskatchewan political contributions made in 2019	63554	I	62		
Credit calculated for line 63 on Worksheet SK428	<u></u>	(maximum \$650)		- 1	63
Line 61 minus line 63 (if negative, enter "0")		,		=	— 64
Labour-sponsored venture capital tax credit For investments in venture capital corporations registered i Enter your tax credit from Slip T2C (Sask.).	n Saskatchewan: (maximum \$875)		65		
For investments in venture capital corporations registered Enter your tax credit from Slip T2C (Sask.).	federally: (maximum \$875)	+	66		
Add lines 65 and 66.	(maximum \$875) 63557	=	• •	_	67
Line 64 minus line 67 (if negative, enter "0")				=	68
Saskatchewan mineral exploration tax credit Saskatchewan mineral exploration tax credit from Slip SK	-METC 63600		• 69		
Unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment or reassessment	_	+	70		
Add lines 69 and 70.		=	•		71
Line 68 minus line 71 (if negative, enter "0")				=	72
Saskatchewan graduate tuition tax credit Enter the amount from line 10 of Form RC360, Saskatche	wan Graduate Retentior	Program.	63640]-	•73
Line 72 minus line 73 (if negative, enter "0") Enter the result on line 42800 of your return.	Sa	skatchewan tax		=	74

Continue on the next page.

Part C – Saskatchewan tax (continued)

Request for carryback of unused mineral exploration tax credit		
Amount from line 71 of the previous page		75
Amount from line 68 of the previous page	_	76
Line 75 minus line 76 (if negative, enter "0")	=	77
Enter on line 78 any part of the amount from line 77 that you want to carry back to 2018 to reduce your Saskatchewan tax.		
Enter on line 79 any amount that you want to carry back to 2017 and enter on line 80 any amount that you want to carry back to 2016.		
Enter the amount you want to carry back to 2018.	63601	•78
Enter the amount you want to carry back to 2017.	63602	•79
Enter the amount you want to carry back to 2016.	63603	•80

Details of dependent children born in 2001 or later

Child's name	Relationship to you	Date of birth Year Month Day		Social insurance number (if available)	

If you need more space, attach an additional page.

See the privacy notice on your return.