

Saskatchewan Tax and Credits

SK428
T1 General – 2017

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 \$16,065	5804			1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,894)	5808	+		2
Spouse or common-law partner amount						
Base amount	17,672.00					
Minus: his or her net income from page 1 of your return	—					
Result: (if negative, enter "0")	=		(maximum \$16,065)	▶	5812	3
Amount for an eligible dependant						
Base amount	17,672.00					
Minus: his or her net income from line 236 of his or her return	—					
Result: (if negative, enter "0")	=		(maximum \$16,065)	▶	5816	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820	+		5
Amount for dependent children born in 1999 or later (Complete the chart on the last page.)	Number of children	6370	× \$6,094 =	5821	+	6
Senior supplementary amount (if born in 1952 or earlier)		claim \$1,292	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 \$9,464, 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 \$2,268 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				×	10.75%	27
Multiply line 26 by line 27.			5884	=		28
Donations and gifts:						
Amount from line 16 of your federal Schedule 9		×	10.75% =		29	
Amount from line 17 of your federal Schedule 9		×	14.75% =	+	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

Continue on the next page.

Step 3 – Saskatchewan tax *(continued)*

Enter the amount from line 61 on the previous page.

62

Saskatchewan employee's tools tax credit

Unused one-time trade entry credit from your 2016 notice of assessment or notice of reassessment

63

Line 62 minus line 63 (if negative enter "0")

64

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC

6360

• 65

Unused Saskatchewan mineral exploration tax credit from your 2016 notice of assessment or notice of reassessment

+

66

Add lines 65 and 66.

=

67

Line 64 minus line 67 (if negative, enter "0")

68

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

6364

• 69

Line 68 minus line 69 (if negative, enter "0")

Enter the result on line 428 of your return.

Saskatchewan tax

70

Request for carryback of unused mineral exploration tax credit

Amount from line 67

71

Amount from line 64

72

Line 71 minus line 72 (if negative, enter "0")

73

Enter on line 74 any part of the amount from line 73 you want to carry back to 2016 to reduce your Saskatchewan tax. Enter on line 75 any amount you want to carry back to 2015 and on line 76 any amount you want to carry back to 2014.

Enter the amount you want to carry back to **2016**.

6361

• 74

Enter the amount you want to carry back to **2015**.

6362

• 75

Enter the amount you want to carry back to **2014**.

6363

• 76

Line 5821 – Details of dependent children born in 1999 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.