

Saskatchewan Tax

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 \$15,241	5804			1
Age amount (if born in 1948 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,643)	5808	+		2
Spouse or common-law partner amount					
Base amount	16,766	00			
Minus: his or her net income from page 1 of your return	–				
Result: (if negative, enter "0")	=		(maximum \$15,241) ▶	5812	+
Amount for an eligible dependant					3
Base amount	16,766	00			
Minus: his or her net income from line 236 of his or her return	–				
Result: (if negative, enter "0")	=		(maximum \$15,241) ▶	5816	+
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)				5820	+
Amount for dependent children born in 1995 or later (Complete the chart on the last page.)	Number of children	6370	× \$5,782 =	5821	+
Senior supplementary amount (if born in 1948 or earlier)	claim \$1,226	5822	+		7
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)				5824	+
(amount from line 310 of your federal Schedule 1)				5828	+
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)				5832	+
(amount from line 317 of your federal Schedule 1)				5829	+
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 \$8,979 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)				5844	+
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)				5848	+
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)				5852	+
Your tuition and education amounts [use and attach Schedule SK(S11)]				5856	+
Tuition and education amounts transferred from a child				5860	+
Amounts transferred from your spouse or common-law partner [use and attach Schedule SK(S2)]				5864	+
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			21	
Enter \$2,152 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	=		▶	+
Add lines 1 to 20, and line 25.				5880	=
Saskatchewan non-refundable tax credit rate			×		11%
Multiply line 26 by line 27.				5884	=
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	=		▶	+
Add lines 28 and 31.					
Enter this amount on line 46.	Saskatchewan non-refundable tax credits			6150	=

Go to Step 2 on the next page. ➔

Step 2 – Saskatchewan tax on taxable incomeEnter 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 \$42,906 or less	Line 33 is more than \$42,906 but not more than \$122,589	Line 33 is more than \$122,589	
		34		34
–	0,00	35	– 42,906,00	35
=		36	=	36
×	11%	37	×	37
=		38	=	38
+	0,00	39	+ 4,720,00	39
=		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

Line 41 minus line 42

Enter your Saskatchewan tax on split income from Form T1206.

6151

Add lines 43 and 44.

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

Saskatchewan dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152

Saskatchewan overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

×

50% =

6153

Saskatchewan minimum tax carryover:

Amount from line 427 of your federal Schedule 1

×

50% =

6154

Add lines 46 to 49.

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

Saskatchewan additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

×

50% =

Add lines 51 and 52.

Enter the provincial foreign tax credit from Form T2036.

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

Enter your unused Saskatchewan royalty tax rebate

from your 2012 notice of assessment or notice of reassessment.

Line 55 minus line 56 (if negative, enter "0")

Political contribution tax credit

Enter Saskatchewan political contributions made in 2013.

6368

Credit calculated for line 59 on the *Provincial Worksheet*

(maximum \$650)

Line 57 minus line 59 (if negative, enter "0")

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)

For investments in venture capital corporations that are registered federally:

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

(maximum \$1,000)

Add lines 61 and 62.

Line 60 minus line 63 (if negative, enter "0")

(maximum \$1,000) 6374

Continue on the next page. ➔

Step 3 – Saskatchewan tax (continued)

Enter the amount from line 64 on the previous page. 65

Saskatchewan employee's tools tax credit

Enter your one-time trade entry credit from Part 3 of Form T1284. **6356** 66

Unused one-time trade entry credit from your 2012 notice of assessment or notice of reassessment 67

Enter your annual maintenance credit from Part 4 of Form T1284. **6357** + 68

Add lines 67 and 68. = 69

Enter the amount from line 66 or line 69, whichever applies. 70

Line 65 minus line 70 (if negative enter "0") = 71

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC **6360** 72

Unused Saskatchewan mineral exploration tax credit from your 2012 notice of assessment or notice of reassessment + 73

Add lines 72 and 73. = 74

Line 71 minus line 74 (if negative, enter "0") = 75

Saskatchewan graduate tuition tax credit

Enter the amount from line 10 of Form RC360, *Saskatchewan Graduate Retention Program*. **6364** 76

Line 75 minus line 76 (if negative, enter "0") 77

Enter the result on line 428 of your return. **Saskatchewan tax** = 77

Request for carryback of unused mineral exploration tax credit

Amount from line 74 78

Amount from line 71 79

Line 78 minus line 79 (if negative, enter "0") = 80

Enter on line 81 any part of the amount from line 80 you want to carry back to 2012 to reduce your Saskatchewan tax. Enter on line 82 any amount you want to carry back to 2011 and, on line 83, any amount you want to carry back to 2010.

Enter the amount you want to carry back to **2012**. **6361** 81

Enter the amount you want to carry back to **2011**. **6362** 82

Enter the amount you want to carry back to **2010**. **6363** 83

Line 5821 – Details of dependent children born in 1995 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	