

Provincial Amounts Transferred From Your Spouse or Common-Law Partner

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

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

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

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

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, contact the Canada Revenue Agency.

Amount for dependent children born in 2000 or later:

Enter the amount from line 5821 of their Form SK428. **5901** 1

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$36,430 or less**, enter \$4,894. **5902** + 2
If not, enter the amount from line 5808 of their Form SK428.

Senior supplementary amount:

Enter the amount from line 5822 of their Form SK428. **5903** + 3

Pension income amount:

Enter the amount from line 5836 of their Form SK428. (maximum \$1,000) **5905** + 4

Disability amount:

Enter the amount from line 5844 of their Form SK428. **5907** + 5

Add lines 1 to 5. = 6

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

Enter the amount from line 260 of their return if it is **\$45,225 or less**. 7
If the amount is **more than \$45,225**, enter the result of the following calculation:
amount from line 40 of their Form SK428 divided by 10.5%.

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5837 of their Form SK428 plus line 5 of their Schedule SK(S11). 8

Their adjusted taxable income:

Line 7 minus line 8 (if negative, enter "0") **5912** = 9

Line 6 minus line 9 (if negative, enter "0") **Provincial amounts transferred from**
Enter this amount on line 5864 of your Form SK428. **your spouse or common-law partner** 10

See the privacy notice on your return.