

Complete **Part 1** of this form to calculate your graduate tuition tax credit. Complete **Part 2** to calculate your unused credit available for carry forward.

Your 2017 notice of assessment or reassessment will show the amount of Saskatchewan graduate tuition tax credit available for 2018, if any.

**Eligible tuition fees** are tuition fees for which you were entitled to claim the federal tuition amount after 2005 and up to the date you graduated. The tuition fees have to be paid for your enrolment in the eligible program certified on the Graduate Retention Program Eligibility Certificate. If your Graduate Retention Eligibility Certificate is for a tax year prior to 2018, contact the Canada Revenue Agency (CRA) to request an adjustment for that tax year.

If you are filing electronically, keep all of your documents in case we ask to see them later. If you are filing a paper return, attach this form as well as your 2018 Graduate Retention Program Eligibility Certificate and receipts that support your tuition amount to your return.

## Part 1 – Graduate tuition tax credit

Enter your 2018 Saskatchewan graduate tuition tax credit amount from your 2017 notice of assessment or reassessment.

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If you applied for and obtained a Graduate Retention Program Eligibility Certificate for the **2018** tax year from the Saskatchewan Ministry of Advanced Education, complete line 2. If you have more than one certificate for 2018, complete lines 3 and 4 as needed.

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	
	Program type from your <b>2018</b> Graduate Retention Program Eligibility Certificate	Amount of the "Eligibility Maximum" from your <b>2018</b> Graduate Retention Program Eligibility Certificate	Eligible tuition fees paid	Amount from column 2 or 3, whichever is <b>less</b>	
Certificate 1	5970	5972	5971		2
Certificate 2	5973	5975	5974	+	3
Certificate 3	5976	5978	5977	+	4
Add amounts from lines 2, 3, and 4 in column 4.	<b>Total eligible tuition amount</b>			=	5
Rate				x 10%	6
Multiply line 5 by line 6.				=	7
Add lines 1 and 7.	<b>Total Saskatchewan graduate tuition tax credit available</b>			=	8
Enter the amount from line 67 of Form SK428, Saskatchewan Tax and Credits.					9
Enter the amount from line 8 or line 9, whichever is <b>less</b> . Enter the result on line 68 of Form SK428.	<b>Saskatchewan graduate tuition tax credit</b>			=	10

If the amount on line 10 is **less** than the amount on line 8, complete **Part 2** to calculate your unused credit available to carry forward.

Any amount of your 2018 Saskatchewan graduate tuition tax credit that cannot be applied against your 2018 Saskatchewan tax can be carried forward for nine years after the year of graduation. **Credits not used within this time period will expire.**

Your 2018 notice of assessment or reassessment will indicate the amount of Saskatchewan graduate tuition tax credit available for 2019. This amount will include, if applicable, any unused credit from 2018.

## Part 2 – Unused credit available to carry forward

Amount from line 8			11
Amount from line 10	-		12
Line 11 minus line 12	<b>Unused Saskatchewan graduate tuition tax credit available to carry forward</b>		=
			13

See the privacy notice on your return.