

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

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

If your spouse or common-law partner is filing a return, use the amounts that 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 as if they were filing a return and attach their information slips.

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, call the Canada Revenue Agency at **1-800-959-8281**.

Amount for dependent children born in 2004 or later:

Enter the amount from line 58210 of their Form SK428. 59010 1

Age amount (if your spouse or common-law partner was born in 1957 or earlier):

Enter the amount from line 58080 of their Form SK428. 59020 + 2

Senior supplementary amount:

Enter the amount from line 58220 of their Form SK428. 59030 + 3

Pension income amount:

Enter the amount from line 58360 of their Form SK428. (maximum \$1,000) 59050 + 4

Disability amount:

Enter the amount from line 58440 of their Form SK428. 59070 + 5

Add lines 1 to 5. = 6

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

Enter the amount from line 26000 of their return on line 7 if it is **\$46,773 or less**.

If it is **more than \$46,773**, enter the result of the following calculation:

Amount from line 8 of their Form SK428 ÷ 10.5% = 7

Amount from line 58040 of their Form SK428 8

Amount from line 31 of their Form SK428 + 9

Amount from line 58560 of their Form SK428 + 10

Add lines 8 to 10. = ▶ 11

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

Line 7 minus line 11 (if negative, enter "0") 59120 = ▶ - 12

Line 6 minus line 12 (if negative, enter "0") **Provincial amounts transferred from your spouse or common-law partner** = 13

Enter the amount from line 13 on line 58640 of your Form SK428.

See the privacy notice on your return.