

Use these charts to do some of the calculations you may need to complete Form SK428, *Saskatchewan Income Tax and Credits*.

You can find more information about completing these charts on pages 1 to 5 of the forms book.

Keep this *Provincial Worksheet* for your records. **Do not attach it to the return you send us.**

Line 5816 – Amount for an eligible dependant

Base amount	8,800	00	1
Dependant's net income (from line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")			3
Enter, on line 5816 of Form SK428, \$8,000 or the amount on line 3, whichever is less .	=		3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount	8,720	00	1
Dependant's net income (from line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=		3
If you claimed this dependant on line 5816, enter the amount claimed	–		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

Complete this calculation for each dependant.

Enter, on line 5820 of Form SK428, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount	15,917	00	1
Dependant's net income (from line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=		3
If you claimed this dependant on line 5816, enter the amount claimed	–		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

Complete this calculation for each dependant.

Enter, on line 5840 of Form SK428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2002)

(see line 5844 on page 2 of the forms book)

Maximum supplement				3,605	00	1
Total child care and attendant care expenses claimed for you by anyone						2
Base amount	–	2,112	00			3
Line 2 minus line 3 (if negative, enter "0")	=			–		4
Line 1 minus line 4 (if negative, enter "0")	=					5

Enter on line 5844 of Form SK428, **the amount on line 5 plus \$6,180** (maximum claim \$9,785), **unless** this chart is being completed for the claim on line 5848.

Provincial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Base amount

6,180 | 00 1

If the dependant was **under age 18** on December 31, 2002, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age **18 or older**, enter "0".

+ 2

Add lines 1 and 2

= 3

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form SK428

+ 4

Add lines 3 and 4

= 5

Dependant's taxable income (from line 260 of his or her return)

- 6

Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")

= 7

Enter, on line 5848 of Form SK428, the amount on line 3 or line 7, whichever is less.

=

Complete this calculation for each dependant.

Enter on line 5848 the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same province or territory, contact your tax services office.

Line 5872 – Medical expenses adjustment

Dependant's net income (from line 236 of his or her return)

1

Base amount

- 8,000 | 00 2

Line 1 minus line 2 (if negative, enter "0")

= 3

Adjustment rate

x 2.84 4

Multiply line 3 by line 4

= 5

Complete this calculation for each dependant.

Enter, on line 5872 of Form SK428, the total amount claimed for **all** dependants.

Line 57 – Saskatchewan political contribution tax credit

Determine the amount to enter on line 57 of Form SK428 as follows:

- if the total of your official receipts is **not more than \$200**, complete Column 1 below;
- if the total of your official receipts is **more than \$200 but not more than \$550**, complete Column 2 below;
- if the total of your official receipts is **more than \$550 but not more than \$1,075**, complete Column 3 below; or
- if the total of your official receipts is **more than \$1,075**, enter \$500 on line 57 of Form SK428.

	Column 1	Column 2	Column 3	
Enter the total of your official receipts				1
	- 0 00	- 200 00	- 550 00	2
Line 1 minus line 2	=	=	=	3
	x 75%	x 50%	x 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 150 00	+ 325 00	6
Add lines 5 and 6				7
Enter the result on line 57 of Form SK428	=	=	=	

Lines 71 to 73 – Unused mineral exploration tax credit available to carry back to previous years

Amount from line 69 of Form SK428

1

Amount from line 66 of Form SK428

- 2

Line 1 minus line 2 (if negative, enter "0")

= 3

Enter, on line 73 of Form SK428, any part of the amount from line 3 you want to carry back to 1999 to reduce your Saskatchewan tax. Enter, on line 72, any amount you want to carry back to 2000 and, on line 71, any amount you want to carry back to 2001.