

Complete this form and **attach a copy** of it to your return. For details, see pages 1 to 5 in the forms book.

## Step 1 – Saskatchewan tax on taxable income

Enter your **taxable income** from line 260 of your return

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7 **Saskatchewan tax on taxable income**

If line 1 is \$30,000 or less		If line 1 is more than \$30,000, but not more than \$60,000		If line 1 is more than \$60,000	
2		2		2	
3	0 00	3	30,000 00	3	60,000 00
4		4		4	
5	11.25%	5	13.25%	5	15.5%
6		6		6	
7	0 00	7	3,375 00	7	7,350 00
8		8		8	
Go to Step 2		Go to Step 2		Go to Step 2	

## Step 2 – Saskatchewan non-refundable tax credits

**Important:** Many of the provincial non-refundable tax credits amounts are the same as the federal amounts claimed on Schedule 1. However, some provincial amounts are **different**. For details, see the *Provincial Worksheet* and pages 1 to 3 in the forms book.

For internal use only		5607		
Basic personal amount	claim \$8,000	5804		9
Age amount (amount from line 301 of your federal Schedule 1)		5808	+	10
Spouse or common-law partner amount:				
Base amount	8,800 00			
Minus his or her net income from page 1 of your return				
(if negative, enter "0") (maximum \$8,000)		5812	+	11
Amount for an eligible dependant (use the provincial worksheet)		5816	+	12
Amount for infirm dependants age 18 or older (use the provincial worksheet)		5820	+	13
Amount for dependent children born in 1984 or later				
(Complete the chart on the back) Number of children	6370	× \$2,000 =	5821	+
Senior supplementary amount (if born in 1937 or earlier)	claim \$750	5822	+	15
Canada Pension Plan or Quebec Pension Plan contributions:				
(amount from line 308 of your federal Schedule 1)		5824	+	16
(amount from line 310 of your federal Schedule 1)		5828	+	17
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)		5832	+	18
Pension income amount (amount from line 314 of your federal Schedule 1)		5836	+	19
Caregiver amount (use the provincial worksheet)		5840	+	20
Disability amount (see line 5844 on page 2 in the forms book)		5844	+	21
Disability amount transferred from a dependant (use the provincial worksheet)		5848	+	22
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+	23
Your tuition and education amounts [attach Schedule SK(S11)]		5856	+	24
Tuition and education amounts transferred from a child		5860	+	25
Amounts transferred from your spouse or common-law partner [attach Schedule SK(S2)]		5864	+	26
Medical expenses (see lines 5868 and 5872 on page 3)	5868			27
Enter \$1,728 or 3% of line 236, whichever is less				28
Line 27 minus line 28 (if negative, enter "0")				29
Medical expenses adjustment (use the provincial worksheet)	5872			30
Line 29 minus line 30 (if negative, enter "0")	5876			31
Add lines 9 through 26, and line 31		5880	=	32
Non-refundable tax credit rate			× 11.25%	33
Multiply line 32 by line 33		5884	=	34
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	× 11.25% =			35
Amount from line 347 of your federal Schedule 9	× 15.5% =		+	36
Add lines 35 and 36		5896	=	37
Add lines 34 and 37				38
<b>Saskatchewan non-refundable tax credits</b>		6150	=	

Go to Step 3 on the back ➡

### Step 3 – Saskatchewan tax

Enter your Saskatchewan tax on taxable income from line 8

Enter the Saskatchewan farm and small business capital gains tax credit from Form T1237

Line 39 minus line 40

Enter your Saskatchewan tax on split income from Form T1206

Add lines 41 and 42

Enter your Saskatchewan non-refundable tax credits from line 38

Saskatchewan dividend tax credit:

Amount from line 120 of your return

× 8% =

Saskatchewan overseas employment tax credit:

Amount from line 426 of federal Schedule 1

× 50% =

Saskatchewan minimum tax carry-over:

Amount from line 427 of federal Schedule 1

× 50% =

Add lines 44, 45, 46, and 47

Line 43 minus line 48 (if negative, enter "0")

Saskatchewan additional tax for minimum tax purposes from Form T1219

Add lines 49 and 50

Enter the provincial foreign tax credit from Form T2036

Line 51 minus line 52 (if negative, enter "0")

Enter the Saskatchewan royalty tax rebate from Form T82

Line 53 minus line 54

#### Political contribution tax credit

Enter Saskatchewan political contributions made in 2002

Credit calculated for line 57 on the *Provincial Worksheet* (maximum \$500)

Line 55 minus line 57 (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 only:

Enter your tax credit from Slip T2C (SASK.)

(maximum \$525)

Add lines 59 and 60

(maximum \$1,000)

Labour-sponsored venture capital tax credit

Line 58 minus line 61 (if negative, enter "0")

#### Saskatchewan post-secondary graduate tax credit

Enter \$350 if a certificate for this credit was issued in your name for 2002

Unused Saskatchewan post-secondary graduate tax credit from your

2001 *Notice of Assessment* or *Notice of Reassessment*

Enter the amount from line 63 or

line 64, whichever applies

Saskatchewan post-secondary

graduate tax credit

Line 62 minus line 65 (if negative, enter "0")

#### Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC

Unused Saskatchewan mineral exploration tax credit from your

2001 *Notice of Assessment* or *Notice of Reassessment*

Add lines 67 and 68

Saskatchewan mineral exploration tax credit

Line 66 minus line 69 (if negative, enter "0")

Enter the result on line 428 of your return

Saskatchewan tax

#### Request for carryback of unused mineral exploration tax credit

(amount from the calculation chart for lines 71 to 73 on the *Provincial Worksheet* in the forms book)

Enter the amount you want to carry back to 2001

Enter the amount you want to carry back to 2000

Enter the amount you want to carry back to 1999

#### Details of dependent children born in 1984 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	