

Saskatchewan Tax

Form SK428 2021

Protected B when completed

Part A – Saskatchewan tax on taxable inc	come			
Enter your taxable income from line 26000 of your	return.			1
Use the amount from line 1 to complete the appropri	ate column below.			
	Line 1 is \$45,677 or less	Line 1 is more than \$45,677 but not more than \$130,506		e 1 is more n \$130,506
Amount from line 1				2
Line 2 minus line 3 (cannot be negative)	=	=		3 4
Line 4 multiplied by the percentage from line 5	<u>×</u>	× =	<u>×</u>	5 6
Line 6 plus line 7 Saskatchewan tax on taxable income	+	+	+	7
Enter the amount from line 8 on line 58 and continue	at line 9.			
Part B – Saskatchewan non-refundable to	ax credits	Internal use	56070	
Basic personal amount		Claim \$16,225	58040	9
Age amount (if you were born in 1956 or earlier) (use	e Worksheet SK428)	(maximum \$4,942)	58080 +	1
Spouse or common-law partner amount: Base amount			11	
Your spouse's or common-law partner's net incom from line 23600 of their return	e	_	12	
Line 11 minus line 12 (if negative, enter "0")	(maximum \$16,225) 58	B120 =	+	1;
Amount for an eligible dependant: Base amount			14	
Your eligible dependant's net income from line 236	600 of their return	_	15	
Line 14 minus line 15 (if negative, enter "0")	(maximum \$16,225) 58	B160 =	+	1(
Amount for infirm dependants age 18 or older (use V	Vorksheet SK428)		58200 +	17
Amount for dependent children born in 2003 or later (complete the chart on the last page)	Number of children 58	× \$6,155 =	58210 +	18
Senior supplementary amount (if you were born in 19	956 or earlier)	Claim \$1,305	58220 +	19
Add lines 9, 10, 13, and 16 to 19.			=	20

Saskatchewan non-refundable tax credits 61500

Enter this amount on line 63.

Part C – Saskatchewan tax	Protec	ted B when co	ompleted
Saskatchewan tax on taxable income from line 8			58
Saskatchewan farm and small business capital gains tax credit (complete Form T1237)	61499	I _	•59
Line 58 minus line 59		=	60
Saskatchewan tax on split income (complete Form T1206)	61510	+	•61
Line 60 plus line 61		=	62
Saskatchewan non-refundable tax credits from line 57	63		
Saskatchewan dividend tax credit (use Worksheet SK428) 61520 +	•64		
Saskatchewan minimum tax carryover:			
Amount from line 40427 of your return × 50% = 61540 +	<u>•65</u>		
Add lines 63 to 65.	▶		66
Line 62 minus line 66 (if negative, enter "0")		=	67
Saskatchewan additional tax for minimum tax purposes: Form T691: line 111 minus line 112 x 50%	=	+	68
Line 67 plus line 68		=	69
Provincial foreign tax credit (complete Form T2036)		_	70
Line 69 minus line 70 (if negative, enter "0")		=	71
Saskatchewan political contributions made in 2021 63554	72		
Saskatchewan political contribution tax credit (use Worksheet SK428) (maximum \$6	550)	_	73
Line 71 minus line 73 (if negative, enter "0")	<u> </u>	=	74
Labour-sponsored venture capital tax credit: For investments in venture capital corporations registered in Saskatchewan: Enter your tax credit from Slip T2C (Sask.). (maximum \$875)	75		
For investments in venture capital corporations registered federally: Enter your tax credit from Slip T2C (Sask.). (maximum \$875) +	76		
Line 75 plus line 76 (maximum \$875) 63557 =	•		•77
Line 74 minus line 77 (if negative, enter "0")		=	78
Saskatchewan mineral exploration tax credit from Slip SK-METC 63600	•79		
Unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment +	80		

81

82

•83

63640 -

Saskatchewan tax

Line 79 plus line 80

Line 78 minus line 81 (if negative, enter "0")

Line 82 minus line 83 (if negative, enter "0") Enter this amount on **line 42800** of your return.

Saskatchewan graduate tuition tax credit (complete Form RC360)

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	Protect	ted B whe	en completed
Request for carryback of unused mineral exploration tax credit			·
Amount from line 81 of the previous page			85
Amount from line 78 of the previous page	_	_	86
Line 85 minus line 86 (if negative, enter "0")		=	87
Enter on line 88 any part of the amount from line 87 that you want to carry back to 2020 to reduce your Saskatchewan tax.)		
Enter on line 89 any amount that you want to carry back to 2019 and, on line 90, any amount that you want to carry back to 2018.			
Enter the amount you want to carry back to 2020.	63601		•88
Enter the amount you want to carry back to 2019.	63602		•89
Enter the amount you want to carry back to 2018.	63603		•90

Details of dependent children born in 2003 or later (if you need more space, attach an additional page)						
Child's name	Relationship to you	Date of birth (Year Month Day)			Social insurance number (if available)	

See the privacy notice on your return.

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