

Table of contents

	Page		Page
New for Saskatchewan for 2021	34	Line 58360 – Pension income amount	38
Saskatchewan benefits for individuals and families ...	34	Line 58400 – Caregiver amount	38
Saskatchewan low-income tax credit	34	Line 58440 – Disability amount for self	39
File your return	34	Line 58480 – Disability amount transferred from a dependant	39
Completing your Saskatchewan forms	34	Line 58560 – Your unused tuition and education amounts	39
Definitions	34	Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later	39
Form SK428, Saskatchewan Tax	35	Line 58729 – Allowable amount of medical expenses for other dependants	39
When to complete Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions	35	Part C – Saskatchewan tax	39
Part A – Saskatchewan tax on taxable income	35	Line 59 – Saskatchewan farm and small business capital gains tax credit	39
Saskatchewan tax rates for 2021	35	Line 61 – Saskatchewan tax on split income	39
Part B – Saskatchewan non-refundable tax credits	35	Line 68 – Saskatchewan additional tax for minimum tax purposes	39
Newcomers to Canada and emigrants	35	Line 70 – Provincial foreign tax credit	40
Line 58120 – Spouse or common-law partner amount ..	35	Line 73 – Saskatchewan political contribution tax credit	40
Line 58160 – Amount for an eligible dependant	35	Lines 75 to 77 – Labour-sponsored venture capital tax credit	40
Line 58200 – Amount for infirm dependants age 18 or older	35	Lines 79 to 81 – Saskatchewan mineral exploration tax credit	40
Line 58210 – Amount for dependent children born in 2003 or later	36	Line 83 – Saskatchewan graduate tuition tax credit ..	41
Line 58220 – Senior supplementary amount	36	Form SK479, Saskatchewan Credit	41
Line 58315 – Volunteer firefighters' amount	36	Active families benefit (AFB)	41
Line 58316 – Search and rescue volunteers' amount ..	36		
Line 58317 – Volunteer emergency medical first responders' amount	36		
Line 58340 – Home renovation expenses	37		
Line 58357 – First-time homebuyers' amount	38		

New for Saskatchewan for 2021

A new non-refundable **home renovation tax credit** has been introduced. For more information, see Line 58340 - Home renovation expenses on page 37.

A new refundable **active families benefit tax credit** has been introduced. For more information, see Active families benefit (AFB) on page 41.

The personal income levels and most non-refundable tax credits used to calculate your Saskatchewan income tax have changed.

Saskatchewan benefits for individuals and families

Saskatchewan low-income tax credit

This credit is a non-taxable amount paid to help Saskatchewan residents with low and modest incomes. This amount is combined with the quarterly payments of the federal GST/HST credit.

You do not need to apply for the GST/HST credit or the Saskatchewan low-income tax credit. The Canada Revenue Agency (CRA) will use the information from your return to determine if you are entitled to receive this credit.

File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2021 Income Tax and Benefit Return(s) by April 30, 2022. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from this program.

The Saskatchewan low-income tax credit is fully funded by the Province of Saskatchewan. For more information about this program, go to canada.ca/cra-benefits-prov-terr or call the CRA at **1-800-387-1193**.

Completing your Saskatchewan forms

All the information you need to complete Form SK428, Saskatchewan Tax, and Form SK479, Saskatchewan Credit, is included in this package. Complete the forms that apply to you and attach a copy to your return.

Form SK428 and SK479 and those mentioned in this guide are available at canada.ca/cra-forms.

End of the year means **any** of the following dates:

- December 31, 2021
- the date you left Canada if you emigrated in 2021
- the date of death for a person who died in 2021

Definitions

Spouse refers to a person you are legally married to.

Common-law partner refers to a person who is not your spouse, but with whom you are in a conjugal relationship and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship)
- This person is the parent of your child by birth or adoption
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support

Form SK428, Saskatchewan Tax

Complete Form SK428 if **one** of the following applies:

- You were a resident of Saskatchewan at the end of the year
- You were a non-resident of Canada in 2021 and **any** of the following applies:
 - You earned income from employment in Saskatchewan
 - You received income from a business with a permanent establishment **only** in Saskatchewan

When to complete Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions

Complete Form T2203 **instead** of Form SK428, if **both** of the following apply:

- You resided in Saskatchewan on December 31, 2021 (or the date you left Canada if you emigrated in 2021)
- All or part of your 2021 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** Saskatchewan

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2021
- You were carrying on business in **more than one** province or territory in Canada, or were receiving income from an office or employment that can reasonably be attributed to duties performed in **more than one** province or territory in Canada

Part A – Saskatchewan tax on taxable income

Saskatchewan tax rates for 2021

The following tax rates are used in the calculation of your Saskatchewan tax on taxable income:

- 10.5% on the portion of your taxable income that is \$45,677 or less, **plus**
- 12.5% on the portion of your taxable income that is more than \$45,677 but not more than \$130,506, **plus**
- 14.5% on the portion of your taxable income that is more than \$130,506

Part B – Saskatchewan non-refundable tax credits

The eligibility conditions and rules for claiming most Saskatchewan non-refundable tax credits are the same as those for the federal non-refundable tax credits. However, the amount and calculation of most Saskatchewan non-refundable tax credits are different from the corresponding federal credits.

Newcomers to Canada and emigrants

As a newcomer or an emigrant, you may be limited in the amount you can claim for certain provincial non-refundable tax credits.

If you reduced your claim for any of the following federal amounts, you also need to reduce your claim for the corresponding provincial amount in the same manner.

Federal amount on your return	Corresponding provincial amount on Form SK428
line 30000	line 58040
line 30100	line 58080
line 30300	line 58120
line 30400	line 58160
line 30425	line 58200
line 30450	line 58400
line 31600	line 58440
line 31800	line 58480
line 32600	line 58640

For examples on how to calculate these amounts, see Guide T4055, Newcomers to Canada.

Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$17,848**.

Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$17,848**.

Line 58200 – Amount for infirm dependants age 18 or older

You can claim up to \$9,559 for each of your (or your spouse's or common-law partner's) dependent children or grandchildren born in 2003 or earlier who has an impairment in physical or mental functions.

You can also claim this amount for more than one person if each one meets **all** of the following conditions:

- They are your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece, or nephew
- They were 18 years of age or older
- They were dependent on you (or on you and others) because of an impairment in physical or mental functions
- They were a resident of Canada at any time in the year

Notes

You **cannot** claim this amount for a person who was only visiting you.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** includes someone who is completely dependent upon you for support and whom you have custody and control of, even if they are older than you.

You can claim this amount only if the dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$16,341**.

If you had to make support payments for a child, you cannot claim an amount on line 58200 for that child unless **both** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2021 because of a breakdown in your relationship
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return

If **both** of these conditions are met, you can claim whichever of the following amounts is better for you:

- line 58200 of your Form SK428
- line 22000 of your return

How to claim this amount

Complete the calculation for line 58200 using Worksheet SK428. If you are claiming this amount for more than one dependant, enter the total amount on line 58200 of your Form SK428.

Note

The CRA may ask for a signed statement from a medical practitioner showing when the impairment began and how long it is expected to last. You do **not** need a signed statement from a medical practitioner if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for a specified period. The notice of determination will show which years you are eligible for.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Line 58210 – Amount for dependent children born in 2003 or later

You can claim this amount if you lived in Saskatchewan at the end of the year and you had a dependent child for whom **all** of the following conditions apply:

- The child was less than 18 years of age at any time in 2021
- The child lived with you at the end of the year (or on the date of death for a child who died in 2021)

- No one has received a special allowance under the Children's Special Allowances Act for the child

You **cannot** claim this amount if anyone made a claim for the child as an eligible dependant on line 58160 or as a spouse or common-law partner on line 58120.

If you have a spouse or common-law partner, only one of you can claim this amount. When both of you are eligible to make this claim, the person with the **lower** net income must make the initial claim. The other person may claim any unused amount by completing Schedule SK(S2), Provincial Amounts Transferred From Your Spouse or Common-law Partner, and attaching it to their return.

How to claim this amount

Complete the chart "Details of dependent children born in 2003 or later" on Form SK428.

Enter the number of dependent children you have who were born in 2003 or later beside box 58209 on Form SK428.

Claim \$6,155 for **each** dependent child and enter the total amount on line 58210.

Line 58220 – Senior supplementary amount

You can claim this amount if you were 65 years of age or older in 2021 and you lived in Saskatchewan at the end of the year. You can claim it regardless of your net income.

If you are completing a return for a person who died in 2021, you can claim this amount if the person was 65 years of age before the date of death and they lived in Saskatchewan on the date of death.

Line 58315 – Volunteer firefighters' amount, Line 58316 – Search and rescue volunteers' amount, and Line 58317 – Volunteer emergency medical first responders' amount

You can claim **one** of the following credits if you meet **all** of the conditions for that credit as described below:

- volunteer firefighters' amount (VFA)
- search and rescue volunteers' amount (SRVA)
- volunteer emergency medical first responders' amount (VEMFRA)

You can claim the VFA or the SRVA if the rules are met for claiming the amount on line 31220 or line 31240 of your return.

If **not**, you may be able to claim the VEMFRA if the total number of eligible hours worked as a volunteer firefighter, search and rescue volunteer, and/or volunteer emergency medical first responder was 200 hours or more, and **all** of the following conditions are met:

- You completed at least 200 hours of eligible volunteer emergency medical first responders' service
- You provided volunteer emergency medical first responder services to the provincial health authority, which included:
 - responding to and being on call for medical first responder and related emergency calls

- o attending meetings held by the provincial health authority
- o participating in required training related to emergency first responder services

How to claim this amount

Enter on line 58315 the VFA you claimed on line 31220 of your return, **or** enter on line 58316 the SRVA you claimed on line 31240 of your return, **or** enter \$3,000 on line 58317 for the VEMFRA.

Note

Only residents of Saskatchewan are eligible for these amounts. If you were not a resident of Saskatchewan at the end of the year, you cannot claim any of these credits when calculating your Saskatchewan tax even if you may have received income from a source in Saskatchewan in 2021.

Were you bankrupt in 2021?

If you were bankrupt in 2021, you can claim the VFA, SRVA and VEMFRA on your **pre- or post-bankruptcy returns**. The total credit cannot exceed the amount that would be allowed if the individual had not been bankrupt in the year. **The 200 volunteer hour requirement must also be met during the applicable taxation year.**

Line 58340 – Home renovation expenses

You may be eligible for this credit if you met **all** of the following conditions during the year:

- You owned an eligible dwelling
- You or an eligible family member incurred eligible expenses between October 1, 2020, and December 31, 2021 for improvements to your principal residence or the land necessary for the use and enjoyment of that residence

You can claim the amount of eligible expenses that you paid or incurred for your principal residence above \$1,000, but not more than \$12,000 for a maximum claim of \$11,000.

The claim for eligible expenses is **family-based**. The claim can be split among eligible family members, but the total amount claimed cannot exceed the maximum allowable.

Eligible family members

For the purposes of this credit, an eligible **family member** includes:

- an individual
- a spouse or common-law partner
- their children who were under 18 years of age at the end of the year and are not a parent, married or in a common-law relationship

If you shared a principal residence with other families, each family can claim a separate credit based on their respective eligible expenses. The maximum is applied to each family making the claim.

Eligible dwellings

Eligible dwellings can include:

- houses
- cottages
- condominium units
- a housing unit or share of capital stock in co-operative housing corporation

To be eligible, a dwelling must be your **principal residence in Saskatchewan**. More than one dwelling may be eligible if your principal residence changed during the year, but the total of the eligible expenses cannot exceed the allowable maximum.

Condominiums and co-operative housing corporations

You can claim the credit for:

- eligible expenditures incurred to renovate the unit that is your principal residence
- expenses from **your share** of the cost of eligible expenditures incurred in common areas

Properties used for business or rental income

If you earn business or rental income from part of your principal residence, you can claim:

- the **full cost** of renovations to areas used **only** for personal use
- a **portion** of costs for renovations to areas that benefit the property as a whole (for example, re-shingling a roof) equal to the proportion used for personal use only

Eligible expenses

Eligible expenses are expenditures of an enduring nature and must be integral to the home or land. Some examples of eligible expenses include:

- renovating a kitchen, bathroom or basement
- new carpet or hardwood floors
- building an addition, garage, deck, garden/storage shed, fence
- re-shingling a roof
- new furnace, woodstove, boiler, fireplace, water softener or water heater
- new driveway or resurfacing a driveway
- painting the interior or exterior of a house
- window coverings directly attached to the window frame and whose removal would alter the nature of the dwelling
- laying new sod
- swimming-pools (permanent in ground and above ground)
- fixtures (lights, fans, etc.)

Note

If an eligible expense also qualifies as an expense for the medical expense tax credit, you can claim both credits for that expense.

Expenses that are not eligible

The costs of routine repairs and maintenance normally performed on an annual or more frequent basis are not eligible. Some examples of expenses that are not eligible include:

- furniture, appliances, and hot tubs
- audio and visual electronics
- purchasing of tools
- cleaning carpets
- house cleaning
- maintenance contracts (for example furnace cleaning, snow removal, lawn care, and pool cleaning)
- financing costs

Note

Goods and services provided by someone related to you are only eligible if that person is registered for GST/HST and all other conditions are met.

Were you bankrupt in 2021?

If you were bankrupt in 2021, you can claim the HRTC on your pre or post-bankruptcy return, based on when the eligible expenses were incurred. However, the total expenses claimed cannot be more than the maximum allowed.

How to claim this amount

Complete Schedule SK(S12), Saskatchewan Home Renovation Tax Credit.

Enter, on line 58340 of your SK428, the amount from line 5 of your Schedule SK(S12).

Supporting documents

If you are filing a paper return, attach your completed Schedule SK(S12) but do not send your other documents. Keep all your supporting documents in case you are asked to provide them later.

Line 58357 – First-time homebuyers' amount

You can claim \$10,000 for the purchase of a qualifying home if the rules are met for claiming the amount on line 31270 of your return. However, if you received a loan through the Graduate Retention Program First Home Plan, you **cannot** claim the Saskatchewan first-time home buyers' amount.

A qualifying home must be registered in your and/or your spouse's or common-law partner's name with the Land Titles Registry and must be located in Saskatchewan. The first time buyer must not have previously owned another home during the calendar year in which the home was purchased, or in any of the previous four years. The buyer must occupy the home within one year of purchase.

The first-time home buyers' amount can be split between you and your spouse or common-law partner, but the combined total **cannot be more than \$10,000**.

When more than one individual is entitled to the amount (for example, when two people jointly buy a home), the total of all amounts claimed **cannot be more than \$10,000**.

Supporting documents

Do **not** send any supporting documents when you file your return. Keep them in case you are asked to provide them later.

Line 58360 – Pension income amount

The amount you can claim on line 58360 is the amount on line 31400 of your return **or \$1,000, whichever is less**.

Note

Only residents of Saskatchewan are eligible for this amount. If you were not a resident of Saskatchewan at the end of the year, you cannot claim this non-refundable tax credit when calculating your Saskatchewan tax even if you may have received income from a source in Saskatchewan in 2021.

Line 58400 – Caregiver amount

If, at any time in 2021, you (alone or with another person) kept a dwelling where you and one or more of your dependants lived, you may be able to claim up to \$9,559 for each dependant.

Each dependant must be **one** of the following:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was a resident in Canada

Note

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older when they lived with you
- Their net income in 2021 on line 23600 of their return (or the amount that it would be if they filed a return) was **less than \$25,884**
- They were dependent upon you because of an impairment in physical or mental functions, or they were your (or your spouse's or common-law partner's) parent or grandparent born in 1956 or earlier

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child unless **both** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2021 because of a breakdown in your relationship

- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return

If **both** of these conditions are met, you can claim whichever of the following amounts is better for you:

- line 58400 of your Form SK428
- line 22000 of your return

How to claim this amount

Complete the calculation for line 58400 using Worksheet SK428. If you are claiming this amount for more than one dependant, enter the total amount on line 58400 of your Form SK428.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Notes

If you or someone else is claiming the caregiver amount (line 58400) for a dependant, you cannot claim the amount for infirm dependants age 18 or older (line 58200) for that dependant.

If someone other than you is claiming the amount for an eligible dependant (line 58160), you cannot claim the caregiver amount for that dependant.

Line 58440 – Disability amount for self

You can claim this amount if the rules are met for claiming the amount on line 31600 of your return.

If you were 18 years of age or older at the end of the year, enter \$9,559 on line 58440 of your Form SK428.

If you were under 18 years of age at the end of the year, use Worksheet SK428 to calculate the amount to enter on line 58440.

Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

Note

If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. For more information, call the CRA at **1-800-959-8281**.

Line 58560 – Your unused tuition and education amounts

Complete Schedule SK(S11), Saskatchewan Tuition and Education Amounts.

Carrying forward amounts

Complete the “Carryforward of unused amounts” section of Schedule SK(S11) to calculate the amount you can carry forward to a future year.

This amount is the part of your tuition and education amounts that you are not claiming for the current year.

Supporting documents

If you are filing a paper return, attach your completed Schedule SK(S11). Keep your supporting documents in case you are asked to provide them later.

Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

Part C – Saskatchewan tax

Line 59 – Saskatchewan farm and small business capital gains tax credit

If you reported capital gains in 2021 from the disposition of qualified farm property or qualified small business corporation shares and you were a resident of Saskatchewan at the end of the year, you may qualify for this tax credit.

How to claim this credit

Complete Form T1237, Saskatchewan Farm and Small Business Capital Gains Tax Credit.

Supporting documents

If you are filing a paper return, attach your Form T1237.

Line 61 – Saskatchewan tax on split income

If you are reporting federal tax on split income on line 40424 of your return, complete Part 3 of Form T1206, Tax on Split Income, to calculate the Saskatchewan tax to enter on line 42800 of your return.

Line 68 – Saskatchewan additional tax for minimum tax purposes

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 68 of your Form SK428 to determine your Saskatchewan additional tax for minimum tax purposes.

Line 70 – Provincial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim a provincial foreign tax credit.

How to claim this credit

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Supporting documents

If you are filing a paper return, attach your Form T2036.

Line 73 – Saskatchewan political contribution tax credit

You can claim this credit if, in 2021, you contributed to a registered Saskatchewan political party or to an independent candidate in a Saskatchewan provincial election.

Only claim amounts from your official receipts for 2021. Official receipts can be issued only for contributions of at least \$25.

How to claim this credit

Enter the total of your official receipts for your Saskatchewan political contributions on line 63554 of your Form SK428. Then calculate and enter your credit on line 73 as follows:

- If the total of your official receipts is **more than \$1,275**, enter \$650 on line 73 of your Form SK428
- If the total of your official receipts is **\$1,275 or less**, use Worksheet SK428 to complete the calculation for line 73

Supporting documents

If you are filing a paper return, attach the official receipt (signed by an official agent of the political party or independent candidate) for each contribution.

Lines 75 to 77 – Labour-sponsored venture capital tax credit

You can claim this credit only if you were a resident of Saskatchewan at the end of the year and you made an eligible investment in a labour-sponsored venture capital corporation that invests in small and medium-size businesses.

You can claim a credit for investments made in 2021 (that you did not claim a credit for on your 2020 return) or in the first 60 days of 2022.

If a registered retirement savings plan (RRSP) for a spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or annuitant may claim this credit for that share.

If you invested in a **Saskatchewan provincially-registered** labour-sponsored venture capital corporation, enter the credit shown in box “Tax Credit (Provincial)” of Slip T2C (Sask.), Saskatchewan Tax Incentives (issued by the Saskatchewan Ministry of the Economy), to a maximum of \$875, on line 75 of your Form SK428.

If you invested in a labour-sponsored venture capital corporation that is **registered federally**, enter the amount shown in box “Tax Credit (Provincial)” of Slip T2C (Sask.), Saskatchewan Tax Incentives (issued by the Saskatchewan Ministry of the Economy), to a maximum of \$875, on line 76 of your Form SK428.

The maximum labour-sponsored venture capital tax credit you can claim on line 77 of Form SK428 is \$875.

If you have questions about the tax credit Slip T2C (Sask.), contact the broker you purchased the labour-sponsored venture capital shares from.

Supporting documents

If you are filing a paper return, attach your Slip T2C (Sask.).

Lines 79 to 81 – Saskatchewan mineral exploration tax credit

You can claim this credit if you purchased flow-through shares from a mining exploration corporation in 2021. The company's eligible exploration expense must have been incurred in Saskatchewan.

The credit is 10% of the eligible expenses, and will be used to reduce your Saskatchewan tax in the year it is claimed. Any unused amounts can be carried forward for 10 years or carried back for three years.

How to claim this credit

Enter, on line 79 of your Form SK428, the total of the credits shown on each Slip SK-METC, Mineral Exploration Tax Credit Certificate, that you received from mining exploration corporations that incurred qualifying expenses in Saskatchewan for 2021.

If you received information slip T5013, Statement of Partnership Income, with an amount in box 198, use only the amounts shown on your SK-METC slips to make this claim.

If your 2020 notice of assessment or reassessment shows an unused mineral exploration tax credit, enter this amount on line 80 of your Form SK428.

Unused mineral exploration tax credit

If you do not use all of your tax credit for this year and you want to carry back the unused amount to previous years, complete lines 85 to 90 of your Form SK428 to calculate the available amount.

Enter, on line 88 of your Form SK428, any part of this amount that you want to carry back to reduce your 2020 Saskatchewan tax. Enter on line 89 any amount you want to carry back to 2019 and on line 90 any amount you want to carry back to 2018.

Any unused amount not carried back to a previous year on line 88, 89, or 90 will be shown on your 2021 notice of assessment or reassessment.

Supporting documents

If you are filing a paper return, attach your slips SK-METC.

Line 83 – Saskatchewan graduate tuition tax credit

You can claim this credit if you were a resident of Saskatchewan at the end of 2021 and you met **all** of the following conditions:

- You met the necessary qualifications to receive a certificate or diploma from an eligible program at an eligible educational institution
- You applied for and obtained a Graduate Retention Program Eligibility Certificate from the Saskatchewan Ministry of Advanced Education

You will be entitled to credits over a seven-year period based on your eligible tuition amount, beginning in the tax year shown on your Graduate Retention Program Eligibility Certificate, as long as you file a return as a resident of Saskatchewan for each year of your entitlement.

Your credits will be calculated at the following rates:

- 10% of your total eligible tuition amount will be allowable in each of the first four years
- 20% of your total eligible tuition amount will be allowable in each of the three years following the first four years

You can carry forward any unused credit for nine years after the year of graduation. Credits not used within this time period will expire.

The maximum amount you can claim in your lifetime is a total of \$20,000.

How to claim this credit

Complete Form RC360, Saskatchewan Graduate Retention Program. Attach this form to your return for the year of graduation (as stated on the eligibility certificate).

If you received a Graduate Retention Program Eligibility Certificate for any tax year from 2011 to 2021 and **did not** claim the tax credit for the year shown on the certificate, you have to send an adjustment request to the CRA. The CRA will determine your eligibility for the tax credit for each year you filed a Saskatchewan return.

If you were not a resident of Saskatchewan in the year of graduation, **do not file** a Saskatchewan return for that year. Instead, send your Graduate Retention Program Eligibility certificate to the CRA with a request to adjust your account to reflect your eligibility beginning in the year of graduation. If you are still entitled, the tax credit will be applied at the applicable rate starting in the year you move to Saskatchewan, and you still only have nine years after the year of graduation to claim this credit.

Your 2021 notice of assessment or reassessment will show the amount of Saskatchewan graduate tuition tax credit available for 2022. This amount will include any unused credit from 2021, if any.

Supporting documents

If you are filing a paper return, attach your Form RC360, your 2021 Graduate Retention Program Eligibility Certificate, and the receipts that support your tuition amount, for the year of graduation.

Note

If you graduated in 2006 or 2007 and you met the graduate tax exemption eligibility criteria, you may have received a Tuition Rebate Eligibility Certificate for 2008 to claim rebates under the graduate retention program. If you did not claim that rebate on your 2008 return, you have to send an adjustment request for your 2008 return to the CRA.

Form SK479, Saskatchewan Credit

You may be entitled to the benefit listed in this section, even if you do not have to pay tax. To claim this amount, attach a completed Form SK479, Saskatchewan Credit, to your return.

Active families benefit (AFB)

You can claim this benefit if you were a resident of Saskatchewan at the end of the year and your adjusted family income is **not more than \$60,000**.

You can claim up to a maximum of \$150 per child born in 2003 or later for the fees paid in 2021 that relate to the cost of registering a child, whom you are the legal guardian of or who is your, your spouse's or common-law partner's child in an **eligible activity**. If a child is eligible for the disability tax credit, you can claim a maximum of \$200 for that child.

Only one individual can claim the AFB for a child.

Adjusted family income

Complete lines 1 to 6 on Form SK479 using the information from your and your spouse's or common-law partner's returns for the year. If your adjusted family income was **more than \$60,000**, your AFB for the year is zero.

Eligibility under shared custody

Only one eligible individual may claim the benefit amount per child. Where an eligible child does not reside with all of his or her parents or legal guardians, the person who primarily fulfils the responsibility for the care and upbringing of the eligible child is deemed to be the parent whom both parents agree will claim the AFB amount for the child.

If the parents or legal guardians fail to agree on who claims the benefit, the claim will be made by the parent or legal guardian who:

- has a court order or a written agreement specifying he or she is the primary care giver for the child
- has been granted sole custody of the child by a court or by a written agreement, **or**
- has a court order or written agreement showing the child resides with the parent for the majority of days in the tax year

In all other cases, no one will be eligible to claim the benefit amount.

Eligible activities

An **eligible activity** is one of the following:

- a **sporting activity** that provides exposure, training, or participation in any game or physical activity that occurs in an organized and competitive environment, involves large muscle groups, requires strategy, physical training and mental preparation; and has an outcome determined by established rules and not by chance
- a **cultural activity** that provides exposure, training or participation in arts, heritage or multiculturalism
- a **recreational activity** that provides exposure, training, or participation in programs designed to refresh, provide satisfaction, or entertain, and does not involve declaring a winner or any form of monetary reward, and provides physical or mental benefit

Prescribed program

To qualify for this benefit, an eligible activity **must**:

- be offered by a service provider located in Saskatchewan
- involve instruction and proper supervision of children by a service provider
- be suitable for children
- require children to actively participate
- require registration with the service provider and the payment of a registration fee or membership fee in order for a child to participate

Note

Programs that are part of a school's curriculum or part of activities that take place in a day care are not eligible for the AFB.

Reimbursement of an eligible expense

You can claim only the part of the amount that you have not been, or will not be, reimbursed for. However, you can claim the full amount if the reimbursement is reported as income (such as a benefit shown on a T4 slip) and you did not deduct the reimbursement anywhere else on your return.

Note

You can claim the registration fees paid for a child who died in 2021.

Were you bankrupt in 2021?

If you were bankrupt in 2021, you can claim the AFB on the post-bankruptcy return only and must use your income for the calendar year when calculating the net family income.

Supporting documents

Do not send any supporting documents when you file your tax return. Keep them in case you are asked to provide them later.