

Complete Part 1 of this form to calculate your graduate tuition tax credit. Complete Part 2 to calculate your unused credit available for carry forward.

Your 2018 notice of assessment or reassessment will show the amount of Saskatchewan graduate tuition tax credit available for 2019, if any.

Eligible tuition fees are tuition fees for which you were entitled to claim the federal tuition amount after 2004 and up to the date you graduated. The tuition fees have to be paid for your enrolment in the eligible program certified on the Graduate Retention Program Eligibility Certificate. If your Graduate Retention Eligibility Certificate is for a tax year prior to 2019, and you did not claim the Saskatchewan graduate tuition tax credit in that year or the following years, contact the Canada Revenue Agency (CRA) to request an adjustment for those tax years.

If you are filing electronically, keep all of your documents in case we ask to see them later. If you are filing a paper return, attach to your return this form as well as your 2019 Graduate Retention Program Eligibility Certificate and receipts that support your tuition amount.

Part 1 – Graduate tuition tax credit

Enter your 2019 Saskatchewan graduate tuition tax credit amount from your 2018 notice of assessment or reassessment.

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If you applied for and obtained a Graduate Retention Program Eligibility Certificate for the 2019 tax year from the Saskatchewan Ministry of Advanced Education, complete line 2. If you have more than one certificate for 2019, complete lines 3 and 4 as needed.

	Column 1 Program type from your 2019 Graduate Retention Program Eligibility Certificate	Column 2 "Eligibility Maximum" from your 2019 Graduate Retention Program Eligibility Certificate	Column 3 Eligible tuition fees paid	Column 4 Amount from column 2 or 3, whichever is less	
Certificate 1	59700	59720	59710		2
Certificate 2	59730	59750	59740	+	3
Certificate 3	59760	59780	59770	+	4
Add lines 2, 3, and 4 from column 4.	Total eligible tuition amount			=	5
Rate				×	6
Multiply line 5 by line 6.				=	7
Add lines 1 and 7.	Total Saskatchewan graduate tuition tax credit available			=	8
Enter the amount from line 72 of your Form SK428, Saskatchewan Tax and Credits.					9
Enter the amount from line 8 or line 9, whichever is less. Enter the result on line 73 of your Form SK428.	Saskatchewan graduate tuition tax credit				10

If the amount on line 10 is **less than** the amount on line 8, complete **Part 2** to calculate your unused credit available to carry forward.

Any amount from your 2019 Saskatchewan graduate tuition tax credit that cannot be applied against your 2019 Saskatchewan tax can be carried forward for nine years after the year of graduation. **Credits not used within this time period will expire.**

Your 2019 notice of assessment or reassessment will show the amount of Saskatchewan graduate tuition tax credit available for 2020. This amount will include any unused credit from 2019, if any.

Part 2 – Unused credit available to carry forward

Amount from line 8		11
Amount from line 10	-	12
Line 11 minus line 12	Unused Saskatchewan graduate tuition tax credit available to carry forward	=
		13

See the privacy notice on your return.