



Saskatchewan Tax

T3SK
T3 2019

Complete this form for a trust resident in Saskatchewan or for a non-resident trust that carries on a business through a permanent establishment in Saskatchewan. **Include a completed copy of this form with the trust's return.**

Taxable income (line 56 of the return) _____ | **1**

Step 1 – Saskatchewan tax on taxable income

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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

If the amount from line 1 is:	\$45,225 or less	more than \$45,225, but not more than \$129,214	more than \$129,214	
Enter the amount from line 1.				2
Base amount	–	–	–	3
Line 2 minus line 3	=	=	=	4
Rate	×	×	×	5
Line 4 multiplied by line 5	=	=	=	6
Tax on base amount	+	+	+	7
Saskatchewan tax on taxable income (line 6 plus line 7)	=	=	=	8

Trusts other than GRE and QDT

Saskatchewan tax on taxable income: _____ (amount from line 1) × = _____ | **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts

Line 14 of Schedule 11A	14212 •				
On the first \$200 or less		×	=		10
On the remainder		×	=	+	11

Donations and gifts tax credit (line 10 plus line 11) _____ 14214 ■ = _____ | **12**

Step 3 – Saskatchewan tax

Enter the amount from line 8 or line 9 above. _____ 14201 ■ | **13**

Saskatchewan recovery tax (line 42 of Form T3QDT-WS) _____ 14206 • + _____ | **14**

Subtotal (line 13 plus line 14) _____ = _____ | **15**

Donations and gifts tax credit (line 12) _____ | **16**

Dividend tax credit

Line 24 of Schedule 8	×	=	14218 ■ +		17
Line 31 of Schedule 8	×	=	14215 ■ +		18

Minimum tax carryover

Line 19 of Schedule 11 _____ × = 14216 ■ + _____ | **19**

Total credits (add lines 16 to 19) _____ = _____ ▶ – _____ | **20**

Subtotal (line 15 minus line 20. If negative, enter "0".) _____ = _____ | **21**

Saskatchewan additional tax for minimum tax purposes (amount G from Chart 3 of Schedule 12) _____ 14202 ■ + _____ | **22**

Subtotal (line 21 plus line 22) _____ 14205 ■ = _____ | **23**

Saskatchewan foreign tax credit
(from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) _____ 14290 ■ | **24**

Total Saskatchewan political contributions _____ 14321 • 25 _____ | **25**

Allowable political contribution tax credit (see instructions on back) _____ 14320 ■ + _____ | **26**

Saskatchewan labour-sponsored venture capital corporations tax credit
(see instructions on back) _____ 14303 • + _____ | **27**

Total credits (add lines 24, 26 and 27) _____ = _____ ▶ – _____ | **28**

Saskatchewan tax (line 23 minus line 28. If negative, enter "0".) _____ 14330 ■ = _____ | **29**

Enter the amount of line 29 on line 82 of the return.

Saskatchewan Tax Instructions

What's new for 2019

The rate that applies to the amount of other than eligible dividends, for purposes of the dividend tax credit has changed.

Line 26 – Allowable political contribution tax credit

A trust can deduct, from its taxes payable to Saskatchewan, part of the amounts it paid to either:

- a registered political party of Saskatchewan
- an independent candidate in a Saskatchewan provincial election

Attach an official receipt to the return as proof of payment, and use the **applicable** column to calculate the allowable credit.

Total political contributions in the year: _____ **A**

Enter amount A on line 25.

	Contributions of \$400 or less	Contributions more than \$400, but not more than \$750	Contributions more than \$750, but not more than \$1,275	Contributions over \$1,275	
Amount A					1
Contribution base	–	–	–		2
Line 1 minus line 2	=	=	=		3
Credit rate	x	x	x		4
Line 3 multiplied by line 4	=	=	=		5
Base credit	+	+	+		6
Allowable credit (line 5 plus line 6)	=	=	=		7

Enter this amount on line 26.

Line 27 – Saskatchewan labour-sponsored venture capital corporations tax credit

If the trust has a Saskatchewan labour-sponsored venture capital corporations tax credit, enter on line 27 of this form the amount shown on Slip T2C (Sask.), Saskatchewan Tax Incentives, to a maximum of \$875. Include Slip T2C (Sask.) with the trust's return.

If you have questions...

If you have questions about Saskatchewan income tax and credits (including the labour-sponsored venture capital corporations tax credit), visit the Canada Revenue Agency (CRA) website at canada.ca/taxes, or call the CRA at 1-800-959-8281.