



Saskatchewan Tax

**T3SK
2021**

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 43 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:	\$45,677 or less	more than \$45,677, but not more than \$130,506	more than \$130,506	
Enter the amount from line 1.				2
Base amount	–	–	–	3
Line 2 minus line 3	=	=	=	4
Rate	x	x	x	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) | x = _____ | **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts

Line 14 of Schedule 11A	14212				
On the first \$200 or less		x	=		10
On the remainder		x	=	+	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	x	=	14218	+	•17
Line 31 of Schedule 8	x	=	14215	+	•18

Minimum tax carryover

Line 19 of Schedule 11 | x = 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**

Allowable political contribution tax credit (see instructions on page 2) _____ | 14320 + _____ | **•26**

Saskatchewan labour-sponsored venture capital corporations tax credit (see instructions on page 2) _____ | 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 45 of the return.

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**.

See the privacy notice on your return.