



## Saskatchewan Tax

SK428

T1 General – 2012

Complete this form, and **attach a copy** to your return. For more information, see the related line in the forms book.

## Step 1 – Saskatchewan non-refundable tax credits

		For internal use only	<b>5607</b>		
Basic personal amount		claim \$14,942	<b>5804</b>		<b>1</b>
Age amount (if born in 1947 or earlier) (use provincial worksheet)		(maximum \$4,552)	<b>5808</b>	+	<b>2</b>
Spouse or common-law partner amount					
Base amount	16,437	00			
Minus: his or her net income from page 1 of your return	—				
Result: (if negative, enter "0")	=		(maximum \$14,942)	► <b>5812</b>	<b>3</b>
Amount for an eligible dependant					
Base amount	16,437	00			
Minus: his or her net income from line 236 of his or her return	—				
Result: (if negative, enter "0")	=		(maximum \$14,942)	► <b>5816</b>	<b>4</b>
Amount for infirm dependants age 18 or older (use provincial worksheet)			<b>5820</b>	+	<b>5</b>
Amount for dependent children born in 1994 or later (Complete the chart on the last page)		Number of children <b>6370</b>	× \$5,668 =	<b>5821</b>	<b>6</b>
Senior supplementary amount (if born in 1947 or earlier)		claim \$1,202	<b>5822</b>	+	<b>7</b>
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			<b>5824</b>	+	<b>•8</b>
(amount from line 310 of your federal Schedule 1)			<b>5828</b>	+	<b>•9</b>
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			<b>5832</b>	+	<b>•10</b>
(amount from line 317 of your federal Schedule 1)			<b>5829</b>	+	<b>•11</b>
Home buyers' amount		(maximum \$10,000)	<b>5837</b>	+	<b>12</b>
Pension income amount		(maximum \$1,000)	<b>5836</b>	+	<b>13</b>
Caregiver amount (use provincial worksheet)			<b>5840</b>	+	<b>14</b>
Disability amount (for self) (Claim \$8,803 or, if you were under 18 years of age, use the provincial worksheet)			<b>5844</b>	+	<b>15</b>
Disability amount transferred from a dependant (use provincial worksheet)			<b>5848</b>	+	<b>16</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>	+	<b>17</b>
Your tuition and education amounts [attach Schedule SK(S11)]			<b>5856</b>	+	<b>18</b>
Tuition and education amounts transferred from a child			<b>5860</b>	+	<b>19</b>
Amounts transferred from your spouse or common-law partner [attach Schedule SK(S2)]			<b>5864</b>	+	<b>20</b>
Medical expenses:					
Amount from line 330 of your federal Schedule 1		<b>5868</b>		<b>21</b>	
Enter \$2,109 or 3% of line 236 of your return, whichever is less.		—		<b>22</b>	
Line 21 minus line 22 (if negative, enter "0")		=		<b>23</b>	
Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1		<b>5872</b>	+	<b>24</b>	
Add lines 23 and 24.		<b>5876</b>	=	►	<b>25</b>
Graduate tax exemption amount:					
Enter your unused graduate tax exemption amount from your 2011 notice of assessment or notice of reassessment.			<b>5879</b>	+	<b>26</b>
Add lines 1 to 20, and lines 25 and 26.			<b>5880</b>	=	<b>27</b>
Saskatchewan non-refundable tax credit rate			×	<b>11%</b>	<b>28</b>
Multiply line 27 by line 28.			<b>5884</b>	=	<b>29</b>
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		×	<b>11%</b>	=	<b>30</b>
Amount from line 347 of your federal Schedule 9		×	<b>15%</b>	=	<b>31</b>
Add lines 30 and 31.		<b>5896</b>	=	►	<b>32</b>
Add lines 29 and 32.					
Enter this amount on line 47.		Saskatchewan non-refundable tax credits		<b>6150</b>	<b>33</b>

Go to Step 2 on the next page. ➔

## Step 2 – Saskatchewan tax on taxable income

Enter your **taxable income** from line 260 of your return.

34

Complete the appropriate column depending on the amount on line 34.

Enter the amount from line 34.

Line 35 minus line 36 (cannot be negative)

Multiply line 37 by line 38.

Add lines 39 and 40. **Saskatchewan tax on taxable income**

Line 34 is \$42,065 or less	Line 34 is more than \$42,065 but not more than \$120,185	Line 34 is more than \$120,185
35	35	35
36	36	36
37	37	37
38	38	38
39	39	39
40	40	40
41	41	41
Go to Step 3.	Go to Step 3.	Go to Step 3.

## Step 3 – Saskatchewan tax

Enter your Saskatchewan tax on taxable income from line 41.

Enter the Saskatchewan farm and small business capital gains tax credit from Form T1237.

Line 42 minus line 43

Enter your Saskatchewan tax on split income from Form T1206.

Add lines 44 and 45.

Enter your Saskatchewan non-refundable tax credits from line 33.

Saskatchewan dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Saskatchewan overseas employment tax credit

Amount from line 426 of your federal Schedule 1

Saskatchewan minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 47 to 50.

Line 46 minus line 51 (if negative, enter "0")

Saskatchewan additional tax for minimum tax purposes:

Form T691: Line 108 minus line 111

Add lines 52 and 53.

Enter the provincial foreign tax credit from Form T2036.

Line 54 minus line 55 (if negative, enter "0")

Enter your unused Saskatchewan royalty tax rebate from your 2011 notice of assessment or notice of reassessment.

Line 56 minus line 57

### Political contribution tax credit

Enter Saskatchewan political contributions made in 2012.

Credit calculated for line 60 on the *Provincial Worksheet*

Line 58 minus line 60 (if negative, enter "0")

### Labour-sponsored venture capital tax credit

For investments in venture capital corporations that are registered in Saskatchewan:

Enter your tax credit from Slip T2C (Sask.).

(maximum \$1,000)

For investments in venture capital corporations that are registered federally:

Enter your tax credit from Slip T2C (Sask.).

(maximum \$1,000)

Add lines 62 and 63.

Line 61 minus line 64 (if negative, enter "0")

(maximum \$1,000) 6374

Continue on the next page. ➔

**Step 3 – Saskatchewan tax (continued)**

Enter the amount from line 65 on the previous page.

66

**Saskatchewan employee's tools tax credit**

Enter your one-time trade entry credit from Part 3 of Form T1284.

6356

•67

Unused one-time trade entry credit from your 2011 notice of assessment or notice of reassessment

68

Enter your annual maintenance credit from Part 4 of Form T1284.

6357 +

•69

Add lines 68 and 69.

=

70

Enter the amount from line 67 or line 70, whichever applies.

Line 66 minus line 71 (if negative, enter "0")

71

72

**Saskatchewan mineral exploration tax credit**

Saskatchewan mineral exploration tax credit from Slip SK-METC

6360

•73

Unused Saskatchewan mineral exploration tax credit from your 2011 notice of assessment or notice of reassessment

+

74

Add lines 73 and 74.

=

75

Line 72 minus line 75 (if negative, enter "0")

76

**Saskatchewan graduate tuition tax credit**Enter the amount from line 10 of Form RC360, *Saskatchewan Graduate Retention Program*.

6364

•77

Line 76 minus line 77

Enter the result on line 428 of your return.

Saskatchewan tax

78

**Request for carryback of unused mineral exploration tax credit**

Amount from line 75

79

Amount from line 72

80

Line 79 minus line 80 (if negative, enter "0")

81

Enter on line 82 any part of the amount from line 81 you want to carry back to 2011 to reduce your Saskatchewan tax. Enter on line 83 any amount you want to carry back to 2010 and, on line 84, any amount you want to carry back to 2009.

Enter the amount you want to carry back to 2011.

6361

•82

Enter the amount you want to carry back to 2010.

6362

•83

Enter the amount you want to carry back to 2009.

6363

•84

**Line 5821 – Details of dependent children born in 1994 or later**

(If you need more space, attach a separate sheet of paper.)

Child's name	Relationship to you	Child's date of birth			Social insurance number (if available)
		Year	Month	Day	