Complete this section if you have income allocated to Saskatchewan in column 4 in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return.

Use the amount from line 1 to decide which column to complete.

<table>
<thead>
<tr>
<th>Amount from line 1</th>
<th>Line 1 is $45,225 or less</th>
<th>Line 1 is more than $45,225 but not more than $129,214</th>
<th>Line 1 is more than $129,214</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>- 0.00</td>
<td>- 45,225.00</td>
<td>- 129,214.00</td>
</tr>
<tr>
<td>Line 2 minus line 3 (cannot be negative)</td>
<td>=</td>
<td>× 10.5%</td>
<td>= × 12.5%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>=</td>
<td>=</td>
</tr>
<tr>
<td>Multiply line 4 by line 5.</td>
<td>=</td>
<td>× 10.5%</td>
<td>× 12.5%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>=</td>
<td>=</td>
</tr>
<tr>
<td>Add lines 6 and 7.</td>
<td>=</td>
<td>=</td>
<td>=</td>
</tr>
</tbody>
</table>

Enter your Saskatchewan tax on taxable income from line 8.

Residents of Saskatchewan only:
- Enter the Saskatchewan farm and small business capital gains tax credit from Form T1237.
- Enter your Saskatchewan tax on split income from Form T1206.
- Enter your Saskatchewan non-refundable tax credits from line C in the SK column in Part 3 of your Form T2203.

Residents of Saskatchewan only:
- **Saskatchewan dividend tax credit**
  - Credit calculated for line 15 on Worksheet SK428MJ
- **Saskatchewan minimum tax carryover**
  - Amount from line 40427 of your return
  - × 50% =
  - Add lines 14 to 16.
  - Line 13 minus line 17 (if negative, enter "0")

**Saskatchewan additional tax for minimum tax purposes**
- Form T691: Line 111 minus line 114
  - × 50% =
  - Add lines 18 and 19.
  - Percentage of income allocated to Saskatchewan from column 5 in Part 1 of your Form T2203
  - × %
  - Multiply line 20 by the percentage on line 21.

If you were not a resident of Saskatchewan, enter the amount from line 22 on line 30 below, and continue on line 31.

**Adjustments for residents of Saskatchewan**

<table>
<thead>
<tr>
<th>Amount from line 58360 of the SK column in Part 3 of Form T2203</th>
<th>× 10.5% =</th>
</tr>
</thead>
<tbody>
<tr>
<td>Saskatchewan dividend tax credit from line 15 above</td>
<td>+</td>
</tr>
<tr>
<td>Add lines 23 and 24.</td>
<td>=</td>
</tr>
</tbody>
</table>

Percentage of income not allocated to Saskatchewan:
- 100% minus percentage on line 21
  - × %
  - Multiply line 25 by the percentage on line 26.
  - Line 22 minus line 27 (if negative, enter "0")
  - Adjusted Saskatchewan income tax

Residents of Saskatchewan only:
- Enter the provincial foreign tax credit from Form T2036.
- Line 28 minus line 29 (if negative, enter "0")

Continue on the next page.
Part 4 – Provincial tax (multiple jurisdictions)

**Saskatchewan tax (continued)**

Enter the amount from line 30 on the previous page. ________________________________ 31

**Saskatchewan political contribution tax credit**

Enter your Saskatchewan political contributions made in 2019. ________________________ 63554 32
Credit calculated for line 33 on Worksheet SK428MJ (maximum $650) ___________________ 33
Line 31 minus line 33 (if negative, enter "0") ________________________________ 34

**Labour-sponsored venture capital tax credit** (residents of Saskatchewan only)

For investments in venture capital corporations registered in Saskatchewan:
Enter your tax credit from Slip T2C (Sask.). (maximum $875) ________________________ 35
For investments in venture capital corporations registered federally:
Enter your tax credit from Slip T2C (Sask.). (maximum $875) + 36
Add lines 35 and 36. (maximum $875) 63557 = 37
Line 34 minus line 37 (if negative, enter "0") ________________________________ 38

**Saskatchewan mineral exploration tax credit**

Saskatchewan mineral exploration tax credit from Slip SK-METC 63600 39
Enter your unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment or reassessment + 40
Add lines 39 and 40. = 41
Line 38 minus line 41 (if negative, enter "0") ________________________________ 42

**Saskatchewan graduate tuition tax credit** (residents of Saskatchewan only)
Enter the amount from line 10 of Form RC360, Saskatchewan Graduate Retention Program. 63640 – 43
Line 42 minus line 43 (if negative, enter "0") ________________________________ 44

**Saskatchewan qualifying environmental trust tax credit**
Enter your Saskatchewan qualifying environmental trust tax credit. – 45
Line 44 minus line 45 (if negative, enter "0") ________________________________ 46

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

Amount from line 41 above – 47
Amount from line 38 above – 48
Line 47 minus line 48 (if negative, enter "0") = 49
Enter on line 50 any part of the amount from line 49 that you want to carry back to 2018 to reduce your Saskatchewan tax. Enter on line 51 any amount that you want to carry back to 2017, and on line 52 any amount that you want to carry back to 2016. 50
Enter the amount you want to carry back to 2018. 63601 – 51
Enter the amount you want to carry back to 2017. 63602 – 52
Enter the amount you want to carry back to 2016. 63603 – 53

Complete this chart if you are claiming an amount for dependant children born in 2001 or later on line 58210 of the SK column in Part 3.

**Details of dependent children born in 2001 or later**

<table>
<thead>
<tr>
<th>Child’s name</th>
<th>Relationship to you</th>
<th>Date of birth</th>
<th>Social insurance number (if available)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If you need more space, attach a separate sheet of paper.
If your spouse or common-law partner was a resident of Saskatchewan at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of Saskatchewan at the end of the year, complete Form SK428 or Section SK428MJ in Part 4, and this schedule, as if they were a resident of Saskatchewan at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form SK428 or in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form SK428 as if they were filing a return and attach their information slips.

### Amount for dependent children born in 2001 or later:
Enter the amount from line 58210 of their Form SK428.

### Age amount (if your spouse or common-law partner was 65 years of age or older in 2019):
If their net income is **$36,430 or less**, enter $4,894.
If **not**, enter the amount from line 58080 of their Form SK428.

### Senior supplementary amount:
Enter the amount from line 58220 of their Form SK428.

### Pension income amount:
Enter the amount from line 58360 of their Form SK428. (**maximum $1,000**) +

### Disability amount:
Enter the amount from line 58440 of their Form SK428. +

Add lines 1 to 5. =

### Spouse’s or common-law partner’s taxable income:
Enter the amount from line 26000 of their return if it is **$45,225 or less**.
If the amount is **more than $45,225**, enter the result of the following calculation: amount from line 47 of their Form SK428 divided by 10.5%.

### Spouse’s or common-law partner’s adjusted taxable income:
Line 7 minus line 8 (if negative, enter "0") =

Line 6 minus line 9 (if negative, enter "0") Enter this amount on line 58640 in the SK column in Part 3 of Form T2203.

### Saskatchewan amounts transferred from your spouse or common-law partner

See the privacy notice on your return.
Saskatchewan Tuition and Education Amounts

If you were a student who was a resident of Saskatchewan, complete Schedule SK(S11), Provincial Tuition and Education Amounts, instead of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

If you were a student who was not a resident of Saskatchewan but you have income allocated to Saskatchewan in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Saskatchewan tuition and education amounts.

Do not attach the schedules SK(S11) or SK(S11)MJ to your return.

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.

1

Enter the amount from line 26000 of your return if it is $45,225 or less. If the amount is more than $45,225, enter the result of the following calculation:

amount from line 9 of Section SK428MJ in Part 4 of your Form T2203 divided by 10.5%.

2

Total of lines 58040 to 58480 in the SK column in Part 3 of Form T2203

3

Line 2 minus line 3 (if negative, enter “0”)

4

Unused Saskatchewan tuition and education amounts claimed by the student for 2019

5

Enter whichever is less: amount from line 1 or line 4.

Enter this amount on line 58560 in the SK column in Part 3 of Form T2203.

See the privacy notice on your return.
Use this worksheet to calculate the amounts to enter in the SK column in Part 3 and in Section SK428MJ in Part 4 of your Form T2203. Keep this worksheet for your records. Do not attach it to your return.

**Line 58080 – Age amount** (if born in 1954 or earlier)

If the amount from line 23600 of your return is:
- $36,430 or less, enter $4,894 on line 58080 in the SK column in Part 3
- more than $36,430 but not more than $69,057, complete the calculation below
- more than $69,057, enter "0" on line 58080 in the SK column in Part 3

<table>
<thead>
<tr>
<th>Maximum amount</th>
<th>Amount from line 23600 of your return</th>
<th>Income threshold</th>
<th>Line 2 minus line 3 (if negative, enter &quot;0&quot;)</th>
<th>Applicable rate</th>
<th>Multiply line 4 by line 5.</th>
<th>Line 1 minus line 6 (if negative, enter &quot;0&quot;)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4,894.00</td>
<td>– 36,430.00</td>
<td>=</td>
<td>15%</td>
<td>=</td>
<td>=</td>
</tr>
</tbody>
</table>

Enter this amount on line 58080 in the SK column in Part 3.

**Line 58120 – Spouse or common-law partner amount**

<table>
<thead>
<tr>
<th>Base amount</th>
<th>Your spouse’s or common-law partner's net income from line 23600 of their return</th>
<th>Line 1 minus line 2 (if negative, enter &quot;0&quot;) (maximum $16,065)</th>
</tr>
</thead>
<tbody>
<tr>
<td>17,672.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter this amount on line 58120 in the SK column in Part 3.

**Line 58160 – Amount for an eligible dependant**

<table>
<thead>
<tr>
<th>Base amount</th>
<th>Your eligible dependant's net income from line 23600 of their return</th>
<th>Line 1 minus line 2 (if negative, enter &quot;0&quot;) (maximum $16,065)</th>
</tr>
</thead>
<tbody>
<tr>
<td>17,672.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter this amount on line 58160 in the SK column in Part 3.

**Line 58200 – Amount for infirm dependants age 18 or older**

Complete one column for each dependant. If you have more than three dependants, use a separate sheet of paper.

<table>
<thead>
<tr>
<th>Dependant 1</th>
<th>Dependant 2</th>
<th>Dependant 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount</td>
<td>16,179.00</td>
<td>16,179.00</td>
</tr>
<tr>
<td>Dependant's net income from line 23600 of their return</td>
<td>–</td>
<td>2</td>
</tr>
<tr>
<td>Line 1 minus line 2 (if negative, enter &quot;0&quot;) (maximum $9,464 per dependant)</td>
<td>=</td>
<td>3</td>
</tr>
<tr>
<td>Amount claimed for this dependant on line 58160 in the SK column in Part 3, if any</td>
<td>–</td>
<td>4</td>
</tr>
<tr>
<td>Allowable amount for this dependant: line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
<td>5</td>
</tr>
</tbody>
</table>

Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).

Enter the total on line 58200 in the SK column in Part 3.
Line 58400 – Caregiver amount

Complete one column for each dependant. If you have more than three dependants, use a separate sheet of paper.

<table>
<thead>
<tr>
<th>Dependant</th>
<th>Dependant 1</th>
<th>Dependant 2</th>
<th>Dependant 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount</td>
<td>25,628.00</td>
<td>1</td>
<td>25,628.00</td>
</tr>
<tr>
<td>Dependant's net income from line 23600 of their return</td>
<td>–</td>
<td>2</td>
<td>–</td>
</tr>
<tr>
<td>Line 1 minus line 2 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
<td>3</td>
<td>=</td>
</tr>
<tr>
<td>(maximum $9,464 per dependant)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount claimed for this dependant on line 58160 in the SK column in Part 3, if any</td>
<td>–</td>
<td>4</td>
<td>–</td>
</tr>
<tr>
<td>Allowable amount for this dependant: line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
<td>5</td>
<td>=</td>
</tr>
</tbody>
</table>

Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).

Enter the total on line 58400 in the SK column in Part 3.

Line 58440 – Disability amount (for self)

Complete the following calculation if you were under 18 years of age on December 31, 2019:

<table>
<thead>
<tr>
<th>Base amount</th>
<th>9,464.00 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum amount</td>
<td>9,464.00 2</td>
</tr>
<tr>
<td>Total child care and attendant care expenses for you claimed by you or another person</td>
<td>2,772.00 4</td>
</tr>
<tr>
<td>Threshold for child and attendant care expenses</td>
<td>–</td>
</tr>
<tr>
<td>Line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
</tr>
<tr>
<td>Line 2 minus line 5 (if negative, enter &quot;0&quot;)</td>
<td>+</td>
</tr>
</tbody>
</table>

Add lines 1 and 6. (maximum $18,928)

Enter this amount on line 58440 in the SK column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for each dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of Saskatchewan at the end of the year, Form SK428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Saskatchewan at the end of the year.

<table>
<thead>
<tr>
<th>Base amount</th>
<th>9,464.00 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>If the dependant was under 18 years of age on December 31, 2019, complete lines 2 to 12.</td>
<td></td>
</tr>
<tr>
<td>If the dependant was 18 years of age or older, enter &quot;0&quot; on line 6 and continue on line 7.</td>
<td></td>
</tr>
<tr>
<td>Maximum amount</td>
<td>9,464.00 2</td>
</tr>
<tr>
<td>Total child care and attendant care expenses for this dependant claimed by you or another person</td>
<td>2,772.00 4</td>
</tr>
<tr>
<td>Threshold for child and attendant care expenses</td>
<td>–</td>
</tr>
<tr>
<td>Line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
</tr>
<tr>
<td>Line 2 minus line 5 (if negative, enter &quot;0&quot;)</td>
<td>+</td>
</tr>
<tr>
<td>Add lines 1 and 6. (maximum $18,928)</td>
<td>=</td>
</tr>
<tr>
<td>Total of amounts your dependant can claim on lines 9 to 19 of their Form SK428</td>
<td>+</td>
</tr>
<tr>
<td>Add lines 7 and 8.</td>
<td>=</td>
</tr>
<tr>
<td>Dependant's taxable income from line 26000 of their return</td>
<td>–</td>
</tr>
<tr>
<td>Line 9 minus line 10 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
</tr>
<tr>
<td>Allowable amount for this dependant: Enter the amount from line 7 or line 11, whichever is less</td>
<td></td>
</tr>
</tbody>
</table>

Enter on line 58480 in the SK column in Part 3 the total of allowable amounts claimed for all dependants.
### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return
**Enter whichever is less:** $2,268 or 3% of the amount on line 23600 of your return.

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 1 minus line 2 (if negative, enter &quot;0&quot;)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter this amount on line ME in the SK column in Part 3.

### Line 15 – Saskatchewan dividend tax credit

Calculate the amount to enter on line 15 of Section SK428MJ in Part 4 by completing one of the following calculations:

- **If you entered an amount on line 12000 of your return but no amount on line 12010:**
  
  \[
  \text{Amount from line 12000 of your return} \times 11\% =
  \]

  Enter this amount on line 15 of Section SK428MJ in Part 4.

- **If you entered an amount on lines 12000 and 12010 of your return:**
  
  \[
  \begin{align*}
  \text{Amount from line 12000 of your return} - \text{Amount from line 12010 of your return} & = 1 \\
  \times 3.362\% & = 3 \\
  \text{Line 1 minus line 2} & = 4 \\
  \times 11\% & = 5 \\
  \text{Add lines 3 and 5} & = 6 \\
  \end{align*}
  \]

  Enter this amount on line 15 of Section SK428MJ in Part 4.

### Line 33 – Saskatchewan political contribution tax credit

If your total political contributions from line 32 of Section SK428MJ in Part 4 are more than $1,275, enter $650 on line 33 of Section SK428MJ in Part 4. **If not**, use the amount from line 32 to decide which column to complete.

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 32 is $400 or less</td>
<td>Line 32 is more than $400 but not more than $750</td>
<td>Line 32 is more than $750</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 32 is $400 or less</td>
<td>Line 32 is more than $400 but not more than $750</td>
<td>Line 32 is more than $750</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enter your total contributions from line 32 of Section SK428MJ in Part 4.</td>
<td>Enter $650 on line 33 of Section SK428MJ in Part 4.</td>
<td>Enter $650 on line 33 of Section SK428MJ in Part 4.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 1 minus line 2 (cannot be negative)</td>
<td>Line 3 by line 4.</td>
<td>Line 6 by line 5.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Multiply line 3 by line 4.</td>
<td>Add lines 5 and 6.</td>
<td>Add lines 5 and 6.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add lines 5 and 6.</td>
<td>Enter this amount on line 33 of Section SK428MJ in Part 4.</td>
<td>Enter this amount on line 33 of Section SK428MJ in Part 4.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>