

Complete **Part 1** of this form to calculate your graduate tuition tax credit.

Your 2015 notice of assessment or notice of reassessment will indicate the amount of Saskatchewan graduate tuition tax credit available for 2016, 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 2016, contact the Canada Revenue Agency (CRA) to request an adjustment for that tax year.

If you have tuition fees for which you could not claim the federal tuition amount, you may still be entitled to claim them. Contact the CRA for more information.

If you are filing electronically, keep all your documents in case we ask to see them at a later date. **If you are filing a paper return, attach this form, your 2016 Graduate Retention Program Eligibility Certificate, and the receipts that support your tuition amount.**

Part 1 – Graduate tuition tax credit

Enter your 2016 Saskatchewan graduate tuition tax credit amount from your 2015 notice of assessment or notice of reassessment.

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If you applied for and obtained a *Graduate Retention Program Eligibility Certificate* for the **2016** taxation year from the Saskatchewan Ministry of Advanced Education, complete line 2. Continue with lines 3 and 4 for any additional certificate for **2016**.

	Column 1	Column 2	Column 3	Column 4	
	Enter the program type from your 2016 Graduate Retention Program Eligibility Certificate .	Enter the amount of the "Eligibility Maximum" from your 2016 Graduate Retention Program Eligibility Certificate .	Eligible tuition fees paid	Enter the amount from column 2 or 3, whichever is less .	
Certificate 1	5970	5972	5971		2
Certificate 2	5973	5975	5974	+	3
Certificate 3	5976	5978	5977	+	4
Add amounts from lines 2, 3, and 4 in column 4.	Total eligible tuition amount			=	5
Rate				x	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 Form SK428, <i>Saskatchewan Tax and Credits</i> .					9
Enter the amount from line 8 or line 9, whichever is less . Enter the result on line 73 of Form SK428.	Saskatchewan graduate tuition tax credit			=	10

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

Any amount of your 2016 Saskatchewan graduate tuition tax credit that cannot be applied against your 2016 Saskatchewan tax can be carried forward for nine years after the year of graduation. **Credits not used within this time period will expire.**

Your 2016 notice of assessment or notice of reassessment will indicate the amount of Saskatchewan graduate tuition tax credit available for 2017. This amount will include, if applicable, any unused credit from 2016.

Part 2 – Unused credit available to carry forward

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

See the privacy notice on your return.