Government of Saskatchewan	**Provincial Worksheet**

2015
T1 General

Use these charts to do some of the calculations you may need to complete Form SK428, *Saskatchewan Tax*.
You can find more information about completing these charts in the forms book. Keep this worksheet for your records.
Do not attach it to the return you send us.

Line 5808 – Age amount

Maximum amount			**1**
Your net income from line 236 of your return			**2**
Base amount	–		**3**
Line 2 minus line 3 (if negative, enter "0")	=		**4**
Applicable rate	×		**5**
Multiply line 4 by line 5.	=	▶ –	**6**
Line 1 minus line 6 (if negative, enter "0")		=	**7**

Enter this amount on line 5808 of Form SK428.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			**1**
Dependant's net income (line 236 of his or her return)		–	**2**
Line 1 minus line 2 (if negative, enter "0") **(maximum $9,214)**		=	**3**
If you claimed this dependant on line 5816, enter the amount claimed.		–	**4**
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")		=	**5**

Enter on line 5820 of Form SK428 the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			**1**
Dependant's net income (line 236 of his or her return)		–	**2**
Line 1 minus line 2 (if negative, enter "0") **(maximum $9,214)**		=	**3**
If you claimed this dependant on line 5816, enter the amount claimed.		–	**4**
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")		=	**5**

Enter on line 5840 of Form SK428 the total amount claimed for **all** dependants.

Line 5844 – Disability amount (for self)
(**supplement** calculation if you were **under 18 years of age** on December 31, 2015)

Maximum supplement			**1**
Total of child care and attendant care expenses for you, claimed by you or by another person			**2**
Base amount	–		**3**
Line 2 minus line 3 (if negative, enter "0")	=	▶ –	**4**
Line 1 minus line 4 (if negative, enter "0")		=	**5**

Enter on line 5844 of Form SK428 $9,214 **plus** the amount from line 5 (maximum $18,428), **unless** you are completing this chart to calculate the amount at line 5848.

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Provincial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount		**1**
If the dependant was **under 18 years of age** on December 31, 2015, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was **18 years of age or older**, enter "0".	+	**2**
Add lines 1 and 2.	=	**3**
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form SK428	+	**4**
Add lines 3 and 4.	=	**5**
Dependant's taxable income (line 260 of his or her return)	–	**6**
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0") Enter on line 5848 of Form SK428 the amount from line 3 or line 7, whichever is **less**.	=	**7**

Enter on line 5848 of Form SK428 the total amount claimed for **all** disabled dependants.

If at the end of the year you and your dependant were not residents of the same province or territory, special rules may apply. Contact the Canada Revenue Agency to determine the amount you can claim.

Line 6152 – Saskatchewan dividend tax credit

Calculate the amount to enter on line 6152 of Form SK428 by completing **one** of the **two** following calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

Line 120 of your return		× 11% =	

Enter this amount on line 6152 of Form SK428.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return		**1**			
Line 180 of your return	–	**2**	× 3.4% =		**3**
Line 1 minus line 2	=	**4**	× 11% =	+	**5**
Add lines 3 and 5.				=	**6**

Enter this amount on line 6152 of Form SK428.

Line 57 – Saskatchewan political contribution tax credit

If your total political contributions (line 56 of Form SK428) were **more than $1,275**, enter $650 on line 57 of Form SK428.

Otherwise, complete the appropriate column depending on the amount on line 56.	Line 56 is **$400** or less	Line 56 is more than **$400** but not more than **$750**	Line 56 is more than **$750**	
Enter the total of your official receipts.				**1**
	–	–	–	**2**
Line 1 minus line 2 (cannot be negative)	=	=	=	**3**
	×	×	×	**4**
Multiply line 3 by line 4.	=	=	=	**5**
	+	+	+	**6**
Add lines 5 and 6.	=	=	=	**7**

Enter this amount on line 57 of Form SK428.

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