

Saskatchewan Employee's Tools Tax Credit

Complete this form to calculate your Saskatchewan employee's tools tax credit. You can claim this credit if you were a resident of Saskatchewan at the end of 2015 and as a condition of your employment with your employer, you were required to provide **eligible tools** for use in an eligible trade occupation (see Part 2 below).

Eligible tools are tools that are acquired by you by purchase or lease to perform the ordinary tasks required in the conduct of your eligible trade occupation. Tools may include equipment that is in support of an eligible tool. Tools must **not** include any clothing or motor vehicles that are required to be licensed.

The employee must complete Parts 1 and 2, 3 or 4, and 5. The employer must complete Part 6.

The credits you earned in the year are used to reduce your Saskatchewan tax payable for that year. Any unused portion of the one-time trade entry credit can be carried forward for two years.

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 and, if applicable, a list of the eligible tools you acquired in the year.

Dort 1 Employee identification			Tax y	Tax year ►		2015	
rt 1 – Employee identification – e (print)		Socia	Social insurance number				
Address (print)							
Part 2 – Eligible trade occupations							
Tick the box to show the trade occupation group in which you have be	een employed and ci	rcle your eligible trad	de occupation.				
Group 1 – hair stylist, bricklayer, drywaller, roofer, insulator, gla	azier, painter, floor co	overing installer					
Group 2 – plumber, pipe fitter, gas fitter, carpenter, electrician, mechanic, machinist Group 3 – vehicle mechanic, cabinet maker, millwright	sheet metal worker,	boiler maker, iron w	orker, autobody rep	airer, refri	geratio	n	
Group 4 – heavy-duty mechanic							
Part 3 – One-time trade entry credit							
If you have claimed the one-time trade entry credit in a previous year trade entry credit. You may be entitled to claim the annual maintenan			his part, you canno	t claim the	e one-ti	me	
A Is this the first year that you have been employed in the eligible	trade occupation ide	entified in Part 2 of th	nis form?	Yes		No	
B Does your employment income earned from the eligible trade o your primary source of income for the year?	ccupation identified i	n Part 2 of this form	represent	Yes		No	
C Were you required to provide eligible tools as a condition of you eligible trade occupation identified in Part 2 of this form?	ndition of your employment with your employer for use in the form?					No	
Prepare an itemized list of eligible tools acquired by you in the year, in the tool, including any applicable sales taxes but not including any fin the cost upon which the lease payments are based including any app	ancing costs. In the	case of a tool that is	acquired by lease, t	chase prid	ce paid f the to	for ol is	
D Does the total cost of your itemized list of eligible tools acquired in the year exceed the qualifying tool expense threshold listed in the chart below for the eligible trade occupation group you identified in Part 2?						No	
If you answered yes to all the questions in this part, complete the emdate your list of eligible tools. If the employer answers yes to all the qone-time trade entry credit below.						and	
Enter on line 1 the one-time trade entry credit from the chart below,	, for the trade occupa	ation group you ident	tified in Part 2.				
Enter this amount also on line 64 of Form SK428, Saskatchewan Taxor on line 41 in Part 4, Section SK428MJ, of Form T2203, Provincial and Territorial Taxes for 2015 – Multiple Jurisdictions.		One-time trade ei	ntry credit				
·	Group 1	Group 2	Group 3	Gr	oup 4		
One-time trade entry amount / qualifying tool expense threshold	\$1,350	\$5,000	\$9,000	\$12,500			
One-time trade entry credit (one-time trade entry amount × 11%)	\$148.50	\$550	\$990	\$1	,375		
	•		•				



eait							
Part 3 or if you answer no	to question A or B in this	part, you cannot claim th	e annual				
		sment or notice of reasses	ssment, enter the amo	ount			
A Does your employment income earned from the eligible trade occupation identified in Part 2 of this form represent your primary source of income for the year?							
Were you required to provide eligible tools as a condition of your employment with your employer for use in the eligible trade occupation identified in Part 2 of this form?							
from the chart below, for	the trade occupation group	you identified in Part 2.					
rm T2203.	Annual r	maintenance credit		2			
Group 1	Group 2	Group 3	Group 4				
\$300	\$1,000	\$1,500	\$2,500				
\$33	\$110	\$165	\$275				
es							
Conditions	of omployment						
		e trade occupation	Yes	No			
identified in Part 2 of this form? B Do you require this employee, as a condition of employment, to provide eligible tools that were used directly in the							
eligible trade occupation identified in Part 2 of this form? C If the employee is claiming the one-time trade entry credit in Part 3, do all the tools itemized on the list provided to Yes Yes							
·	-	d date this list.					
Name of employer (print)			Name and title of authorized person (print)				
		Signature of employer or authorized person					
Telephone	s	ignature of employer or autho	rized person				
	Part 3 or if you answer not ry credit shown on your means at 4, Section SK428MJ me the eligible trade occupates as a condition of your endered of this form? It is as a condition of your endered of this form? It is part, complete the employer of the chart below, for means at the chart below, for means at the complete. It is correct and complete.	Part 3 or if you answer no to question A or B in this ry credit shown on your most recent notice of asses Part 4, Section SK428MJ, of Form T2203. In the eligible trade occupation identified in Part 2 or condition of your employment with your employ 2 of this form? Is part, complete the employee declaration in Part 5. Part 6, you can claim this credit. Determine the amount of the chart below, for the trade occupation group of the chart below, for the trade occupation group of the chart below, for the trade occupation group of the chart below, for the trade occupation group of the chart below of the trade occupation group of the chart below of the trade occupation group of the chart below of the trade occupation group of the chart below of the trade occupation group of the chart below of the trade occupation group of the chart below of the eligible of the chart of the eligible of the chart of the eligible of the of the chart of the part 3, do all the tools itemized of the of the office of the of	Part 3 or if you answer no to question A or B in this part, you cannot claim the ry credit shown on your most recent notice of assessment or notice of reassest Part 4, Section SK428MJ, of Form T2203. In the eligible trade occupation identified in Part 2 of this form represent recent rece	Part 3 or if you answer no to question A or B in this part, you cannot claim the annual ry credit shown on your most recent notice of assessment or notice of reassessment, enter the amc Part 4, Section SK428MJ, of Form T2203. In the eligible trade occupation identified in Part 2 of this form represent reasonable in a sa a condition of your employment with your employer for use in the reasonable reasonab			