

## Part 4 – Provincial tax (multiple jurisdictions)

### Section SK428MJ, Saskatchewan tax

Complete this section if you have income allocated to Saskatchewan in column 4 of the chart in Part 1 of this form.

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

Complete the appropriate column depending on the amount on line 1.

Enter the amount from line 1.

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5.

Add lines 6 and 7.

**Saskatchewan tax on taxable income**

Line 1 is \$43,292 or less	Line 1 is more than \$43,292 but not more than \$123,692	Line 1 is more than \$123,692
2	2	2
3	3	3
4	4	4
5	5	5
6	6	6
7	7	7
8	8	8

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.

Line 9 minus line 10

Enter your Saskatchewan tax on split income from Form T1206.

Add lines 11 and 12.

Enter your Saskatchewan non-refundable tax credits from line C in the Saskatchewan column in Part 3 of this form.

#### Residents of Saskatchewan only: Saskatchewan dividend tax credit

Credit calculated for line 15 on the *Saskatchewan Worksheet (MJ)*

#### Residents of Saskatchewan only: Saskatchewan overseas employment tax credit

Amount from line 426 of your federal Schedule 1  × 50% =

Saskatchewan minimum tax carryover:

Amount from line 427 of your federal Schedule 1  × 50% =

Add lines 14 through 17.

Line 13 minus line 18 (if negative, enter "0")

Saskatchewan additional tax for minimum tax purposes

Form T691: Line 108 minus line 111  × 50% =

Add lines 19 and 20.

Percentage of income allocated to Saskatchewan from column 5 of the chart in Part 1 of this form

Multiply line 21 by the percentage on line 22.

If you were **not a resident of Saskatchewan**, enter the amount from line 23 on line 32 below, and continue on line 33.

#### Adjustments for residents of Saskatchewan

Saskatchewan pension income amount from line 5836 in the

Saskatchewan column in Part 3 of this form  × 11% =

Saskatchewan dividend tax credit from line 15 in this section

Saskatchewan overseas employment tax credit from line 16 in this section

Add lines 24, 25, and 26.

Percentage of income not allocated to Saskatchewan:

100% **minus** percentage on line 22

Multiply line 27 by the percentage calculated on line 28.

Lines 23 minus line 29 (if negative, enter "0")

**Adjusted Saskatchewan income tax**

#### Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036.

Line 30 minus line 31 (if negative, enter "0")

24	24	24
25	25	25
26	26	26
27	27	27
28	28	28
29	29	29
30	30	30
31	31	31
32	32	32

Continue on the next page. ➔

## Part 4 – Provincial tax (multiple jurisdictions)

### Section SK428MJ, Saskatchewan tax (continued)

Enter the amount from line 32 on the previous page. 33

#### Saskatchewan political contribution tax credit

Enter Saskatchewan political contributions made in 2014. **6368** 34  
 Credit calculated for line 35 on the *Saskatchewan Worksheet (MJ)* (maximum \$650) 35  
 Line 33 minus line 35 (if negative, enter "0") 36

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

For investments in venture capital corporations that are registered in Saskatchewan:  
 Enter your tax credit from Slip T2C (Sask.) (maximum \$1,000) 37  
 For investments in venture capital corporations that are registered federally:  
 Enter your tax credit from Slip T2C (Sask.) (maximum \$1,000) + 38  
 Add lines 37 and 38. (maximum \$1,000) **6374** = 39  
 Line 36 minus line 39 (if negative, enter "0") 40

#### Saskatchewan employee's tools tax credit (for residents of Saskatchewan only)

Enter your one-time trade entry credit from Part 3 of Form T1284. **6356** 41  
 Unused one-time trade entry credit from your 2013 notice of assessment or notice of reassessment 42  
 Enter your annual maintenance credit from Part 4 of Form T1284. **6357** + 43  
 Add lines 42 and 43. 44  
 Enter the amount from line 41 or line 44, whichever applies. 45  
 Line 40 minus line 45 (if negative, enter "0") 46

#### Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC **6360** 47  
 Unused Saskatchewan mineral exploration tax credit from your 2013 notice of assessment or notice of reassessment + 48  
 Add lines 47 and 48. 49  
 Line 46 minus line 49 (if negative, enter "0") 50

#### Saskatchewan graduate tuition tax credit (for residents of Saskatchewan only)

Enter the amount from line 10 of Form RC360, *Saskatchewan Graduate Retention Program*. **6364** 51  
 Line 50 minus line 51 (if negative, enter "0") 52

#### Saskatchewan qualifying environmental trust tax credit

Enter your Saskatchewan qualifying environmental trust tax credit. 53  
 Line 52 minus line 53 (if negative, enter "0")  
 Enter the result on line 7 in Part 5 of this form. **Saskatchewan tax** 54

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

Amount from line 49 55  
 Amount from line 46 56  
 Line 55 minus line 56 (if negative, enter "0") 57  
 Enter on line 58 any part of the amount from line 57 you want to carry back to 2013 to reduce your Saskatchewan tax. Enter on line 59 any amount you want to carry back to 2012 and, on line 60, any amount you want to carry back to 2011.  
 Enter the amount you want to carry back to 2013. **6361** 58  
 Enter the amount you want to carry back to 2012. **6362** 59  
 Enter the amount you want to carry back to 2011. **6363** 60

#### Chart for line 5821 in the Saskatchewan column in Part 3 (for residents of Saskatchewan only)

Details of dependent children born in 1996 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	

# Saskatchewan Amounts Transferred From Your Spouse or Common-Law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of Saskatchewan**, complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below.

If he or she was **not a resident of Saskatchewan** at the end of the year, complete Form SK428 or SK428MJ and this schedule for him or her as if he or she was a resident of Saskatchewan.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form SK428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form SK428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

**Amount for dependent children born in 1996 or later:**

Enter the amount from line 5821 of his or her Form SK428.

		<b>1</b>
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**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$4,684.

Otherwise, enter the amount from line 5808 of his or her Form SK428.

	+	
		<b>2</b>

**Senior supplementary amount:**

Enter the amount from line 5822 of his or her Form SK428.

	+	
		<b>3</b>

**Pension income amount:**

Enter the amount from line 5836 of his or her Form SK428.

(maximum \$1,000)

	+	
		<b>4</b>

**Disability amount:**

Enter the amount from line 5844 of his or her Form SK428.

	+	
		<b>5</b>

**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Saskatchewan, complete Schedule SK(S11)MJ to determine the amount to enter on this line.

	+	
		<b>6</b>

Add lines 1 to 6.

	=	
		<b>7</b>

**Spouse's or common-law partner's taxable income:**

Enter the amount from line 260 of his or her return if it is \$43,292 or less. If the taxable income is more than \$43,292, enter instead the result of the following calculation: amount from line 41 of his or her Form SK428 divided by 11%.

		<b>8</b>
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Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5837 of his or her Form SK428, plus line 13 of his or her Schedule SK(S11).

-		<b>9</b>
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**His or her adjusted taxable income:**

Line 8 minus line 9 (if negative, enter "0")

=		
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	▶ -	<b>10</b>
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Line 7 minus line 10 (if negative, enter "0")

Enter this amount on line 5864 in the Saskatchewan column in Part 3 of Form T2203.

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

		<b>11</b>
	=	

See the privacy notice on your return.

# Saskatchewan Tuition and Education Amounts

Protected B when completed  
**Schedule SK(S11)MJ**  
 T2203 – 2014

If you were a **student** who was a **resident of Saskatchewan**, complete the regular Schedule SK(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

If you were a **student** who was **not a resident of Saskatchewan** but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Saskatchewan tuition and education amounts to claim on line 5856 in the Saskatchewan column in Part 3 of Form T2203.

If you are the **individual** designated by a student who was not a resident of Saskatchewan at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it on behalf of each student as if he or she were a resident of Saskatchewan.

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			1
Eligible tuition fees paid for 2014	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			2
Education amount for 2014: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month ( <b>maximum 12 months</b> ). Enter the number of months from column <b>B</b> (do not include any month that is included in column C).	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			3
Enter the number of months from column <b>C</b> .	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			4
Add lines 2, 3, and 4.	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			5
Add lines 1 and 5.	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			6
As the student, enter the amount of your taxable income from line 260 of your return if it is \$43,292 or less. If your taxable income is more than \$43,292, enter instead the result of the following calculation: amount from line 9 of section SK428MJ in Part 4 of your Form T2203 divided by 11%.	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			7
Total of lines 5804 to 5848 in the Saskatchewan column in Part 3 of Form T2203	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			8
Line 7 minus line 8 (if negative, enter "0")	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			9
Unused Saskatchewan tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is <b>less</b> .	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			10
Line 9 minus line 10	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			11
2014 tuition and education amounts claimed for 2014 Enter the amount from line 5 or line 11, whichever is <b>less</b> .	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the SK column in Part 3 of Form T2203.	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			13

**Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts.**

Enter the amount from line 5.	(maximum \$5,000)	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			14
Amount from line 12		<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			15
Line 14 minus line 15 (if negative, enter "0")		<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			16
Enter on this line, and on line 5860 in the SK column in Part 3 of your Form T2203 <b>or</b> on line 6 of your Schedule SK(S2)MJ, the amount transferred (cannot be more than line 16).	<b>Saskatchewan tuition and education amounts transferred</b>	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr> </table>			17

See the privacy notice on your return.

# Saskatchewan Worksheet (MJ)

Protected B when completed  
T2203 – 2014

Use these charts to do some of the calculations you may need to complete the Saskatchewan column in Part 3 and Section SK428MJ, *Saskatchewan tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount			4,684 00	1
Your net income from line 236 of your return				2
Base amount	–	34,873 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")				7

Enter this amount on line 5808 in the Saskatchewan column.

## Line 5812 – Spouse or common-law partner amount

Base amount			16,916 00	1
Spouse's or common-law partner's net income (page 1 of your return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter, on line 5812 in the Saskatchewan column, \$15,378 or the amount on line 3, whichever is **less**.

## Line 5816 – Amount for an eligible dependant

Base amount			16,916 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter, on line 5816 in the Saskatchewan column, \$15,378 or the amount on line 3, whichever is **less**.

## Line 5820 – Amount for infirm dependants age 18 or older

**Complete this calculation for each dependant.**

Base amount			15,488 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$9,060)		3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed.	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5820 in the Saskatchewan column, the total amount claimed for **all** dependants.

## Line 5840 – Caregiver amount

**Complete this calculation for each dependant.**

Base amount			24,533 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$9,060)		3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed.	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5840 in the Saskatchewan column, the total amount claimed for **all** dependants.

## Saskatchewan Worksheet (MJ) (continued)

### Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2014) 9,060|00 1  
**Supplement** calculation if you were **under 18 years of age** on December 31, 2014

Maximum supplement					
		9,060 00			2
Total of child care and attendant care expenses for you, claimed by you or by another person					3
Base amount	-	2,654 00			4
Line 3 minus line 4 (if negative, enter "0")	=			-	5
Line 2 minus line 5 (if negative, enter "0")				+	6
Add lines 1 and 6.				=	7

Enter this amount on line 5844 in the Saskatchewan column (maximum \$18,120), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

**Complete this calculation for each dependant.**

**If your dependant was not a resident of Saskatchewan** at the end of the year, Form SK428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of Saskatchewan at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.					
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form SK428				+	1
Add lines 1 and 2.				=	2
Dependant's taxable income (line 260 of his or her return)				-	3
Line 3 minus line 4 (if negative, enter "0")				=	4
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is <b>less</b> .					5
					6

Enter, on line 5848 in the Saskatchewan column, the total amount claimed for **all** disabled dependants.

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1					
Enter \$2,171 or 3% of line 236 of your return, whichever is <b>less</b> .				-	1
Line 1 minus line 2 (if negative, enter "0")				=	2
					3

Enter this amount on line ME in the Saskatchewan column.

### Line 15 – Saskatchewan dividend tax credit

Calculate the amount to enter on line 15 in Section SK428MJ 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% =		1

Enter this amount on line 15 in Section SK428MJ.

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

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

Enter this amount on line 15 in Section SK428MJ.

# Saskatchewan Worksheet (MJ) (continued)

## Line 35 – Saskatchewan political contribution tax credit

If your total political contributions (line 34 in Section SK428MJ) were **more than \$1,275**, enter \$650 on line 35 in Section SK428MJ.

Otherwise, complete the appropriate column depending on the amount on line 34.

Enter the total of your official receipts. \_\_\_\_\_

Line 1 minus line 2 (cannot be negative) \_\_\_\_\_

Multiply line 3 by line 4. \_\_\_\_\_

Add lines 5 and 6. \_\_\_\_\_

	Line 34 is \$400 or less	Line 34 is more than \$400 but not more than \$750	Line 34 is more than \$750	
–	0,00	400,00	750,00	1
=				2
x	75%	50%	33.33%	3
=				4
+	0,00	300,00	475,00	5
=				6
				7

Enter this amount on line 35 in Section SK428MJ.