



Government of  
Saskatchewan

# Information for Residents of Saskatchewan

## What's new for 2011?

The income levels and most of the non-refundable tax credits used to calculate your Saskatchewan income tax have changed.

The \$10,000 limit for the allowable amount of medical expenses for other dependants has been eliminated.

The rate used to calculate the dividend tax credit for other than eligible dividends has changed.

Form SK428, SASKATCHEWAN TAX, reflects these changes.

# General information

## Saskatchewan Low-Income Tax Credit

This program is designed to help lower-income Saskatchewan residents.

For more information on the payment amounts, see Booklet RC4210, GST/HST CREDIT.

The payment is combined with the quarterly payment of the federal goods and services tax (GST) credit.

To get this credit, you (or your spouse or common-law partner) should apply for the GST credit on page 6 [1] of your (or your spouse's or common-law partner's) return.

**File your tax return** – You (and your spouse or common-law partner) should file your 2011 tax return(s) as soon as possible. The information you give on your return(s) will determine how much you will get starting in July 2012.

The Saskatchewan Low-Income Tax Credit program is fully funded by the Province of Saskatchewan.

For more information, call the Canada Revenue Agency (CRA) at **1-800-959-1953**.

## **For more information**

If you have questions about **Saskatchewan income tax and credits** (including the labour-sponsored venture capital tax credit), visit the CRA Web site at **[www.cra.gc.ca](http://www.cra.gc.ca)** or call the CRA at **1-800-959-8281**.

To get forms, go to the CRA Web page at **[www.cra.gc.ca/forms](http://www.cra.gc.ca/forms)** or call **1-800-959-2221**.

If you have any questions about the **graduate retention program tuition rebate**, or the previous **graduate tax exemption program**, contact:

Saskatchewan Ministry of Advanced Education,  
Employment and Immigration  
Student Financial Assistance Branch  
Box 650  
4635 Wascana Parkway  
Regina SK S4P 3A3

Call: **1-800-597-8278**, or **787-5620** (in Regina)

## **Completing your Saskatchewan forms**

All the information you need to calculate your Saskatchewan tax and credits is included on the following pages. You will find two copies of Form SK428, SASKATCHEWAN TAX, and Form SK479, SASKATCHEWAN CREDITS, in this book. Complete the forms that apply to you and attach a copy to your return.

The following information will help you complete Form SK428 and Form SK479.

The terms **spouse** and **common-law** partner are defined in the GENERAL INCOME TAX AND BENEFIT GUIDE.

The term **end of the year** means December 31, 2011, the date you left Canada if you emigrated in 2011, or the date of death for a person who died in 2011.

### **Tax Tip**

A number of Saskatchewan tax measures are distinct from corresponding federal measures. However, many rules for calculating Saskatchewan tax are still based on the federal INCOME TAX ACT. As a result, you may find it easier to calculate your federal tax first. Your total taxes payable will be the same, no matter which tax you calculate first.

## **Form SK428, Saskatchewan Tax**

Complete Form SK428 if you were a resident of Saskatchewan at the end of the year.

If you had income from a business with a permanent establishment outside Saskatchewan, complete Form T2203, PROVINCIAL AND TERRITORIAL TAXES FOR 2011 – MULTIPLE JURISDICTIONS, **instead of** completing Form SK428.

You also have to complete Form SK428 if you were a non-resident of Canada in 2011 and you earned income from employment in Saskatchewan or received income from a business with a permanent establishment only in Saskatchewan.

## **Step 1 – Saskatchewan non-refundable tax credits**

The eligibility criteria and rules for claiming most of the Saskatchewan non-refundable tax credits are the same as for the federal non-refundable tax credits. However, **the value and calculation of some Saskatchewan non-refundable tax credits are different from the corresponding federal credits.**

To calculate some of the non-refundable tax credits, use the PROVINCIAL WORKSHEET in this book.

### **Newcomers to Canada and emigrants**

If you prorated any of the amounts you claimed on lines 300 to 306, 315, 316, 318, 324, and 326 of your federal Schedule 1, you have to prorate the corresponding provincial amounts at lines 5804 to 5820,

5840, 5844, 5848, 5860, and 5864. Also, you may have to prorate the amounts on lines 5821 and 5822.

### **Line 5804 – Basic personal amount**

Claim \$14,535.

### **Line 5808 – Age amount**

You can claim this amount if you were 65 years of age or older on December 31, 2011, and your net income (line 236 of your return) is less than \$62,481.

If your net income is:

- \$32,961 or less, enter \$4,428 on line 5808; or
- more than \$32,961 but less than \$62,481, complete the calculation for line 5808 on the PROVINCIAL WORKSHEET in this book.

### **Tax Tip**

You may be able to transfer all or part of your age amount to your spouse or common-law partner. Similarly, you may be able to claim

all or part of his or her age amount. For more information, see line 5864.

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

You can claim this amount if the rules are met for claiming the amount on line 303 of federal Schedule 1 and your spouse's or common-law partner's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$15,989.

Complete the calculation on Form SK428, and enter the amount on line 5812.

#### **Note**

Enter your marital status and the information concerning your spouse or common-law partner (including his or her net income, even if it is zero) in the "Identification" area on pages 3 and 4 [1] of your return.

## **Line 5816 – Amount for an eligible dependant**

You can claim this amount if the rules are met for claiming the amount on line 305 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$15,989.

Complete the calculation on Form SK428, and enter the amount on line 5816.

### **Note**

**If you were a single parent** on December 31, 2011, and you choose to include all Universal Child Care Benefit amounts you received in 2011 in the income of your dependant, include this amount in the calculation of his or her net income.

If you have not already completed federal Schedule 5, complete and attach it to your return.

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

You can claim this amount if the rules are met for claiming the amount on line 306 of federal Schedule 1 and your dependant's net income

(line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$14,639.

Complete the calculation for line 5820 on the PROVINCIAL WORKSHEET in this book.

### **Line 5821 – Amount for dependent children born in 1993 or later**

You can claim this amount if you lived in Saskatchewan at the end of the year and you had a dependent child for whom **all** of the following conditions apply:

- the child was less than 18 years of age at any time in 2011;
- the child lived with you at the end of the year (or on the date of death for a child who died in 2011); and
- no one has received a special allowance under the CHILDREN'S SPECIAL ALLOWANCES ACT for the child.

You cannot claim this credit if anyone made a claim for the child as an eligible dependant on line 5816 or as a spouse or common-law partner on line 5812.

If you have a spouse or common-law partner, only one of you can claim this credit. Where both are eligible to make this claim, the person with the **lower** taxable income must make the initial claim. The other person may claim any unused amount by completing Schedule SK(S2), PROVINCIAL AMOUNTS TRANSFERRED FROM YOUR SPOUSE OR COMMON-LAW PARTNER, and filing it with his or her return.

Enter beside box 6370 the number of dependent children you have who were born in 1993 or later. Claim \$5,514 on line 5821 for each dependent child. Please give details of your dependent children in the chart on Form SK428.

### **Tax Tip**

You may be able to transfer all or part of your amount for dependent children born in 1993 or later to your spouse or common-law partner. Similarly, you may be able to claim all or part of his or her amount for dependent children born in 1993 or later. For more information, see line 5864.

## **Line 5822 – Senior supplementary amount**

You can claim this amount if you were 65 years of age or older in 2011 and you lived in Saskatchewan at the end of the year. You can claim it regardless of your net income.

Claim \$1,169 on line 5822.

If you are completing a return for a person who died in 2011, you can claim this amount if the person was 65 years of age before the date of death and he or she lived in Saskatchewan on the date of death.

### **Tax Tip**

You may be able to transfer all or part of your senior supplementary amount to your spouse or common-law partner. Similarly, you may be able to claim all or part of his or her senior supplementary amount. For more information, see line 5864.

## **Line 5824 – CPP or QPP contributions through employment**

Enter on this line the same amount that you claimed on line 308 of your federal Schedule 1.

**Line 5828 – CPP or QPP contributions on self-employment and other earnings**

Enter on this line the same amount that you claimed on line 310 of your federal Schedule 1.

**Line 5832 – Employment Insurance premiums through employment**

Enter on this line the same amount that you claimed on line 312 of your federal Schedule 1.

**Line 5829 – Employment Insurance premiums on self-employment and other eligible earnings**

Enter on this line the same amount that you claimed on line 317 of your federal Schedule 1.

**Line 5836 – Pension income amount**

You can claim this amount if you met the rules for claiming the amount on line 314 of federal Schedule 1.

The amount you can claim on line 5836 is the amount on line 314 of your federal Schedule 1, or \$1,000, whichever is **less**.

### **Note**

Only residents of Saskatchewan are eligible for this amount. If you are not a resident of Saskatchewan, you cannot claim this non-refundable tax credit in calculating your Saskatchewan tax even though you may have received income from a source inside Saskatchewan in 2011.

### **Line 5840 – Caregiver amount**

You can claim this amount if the rules are met for claiming the amount on line 315 of federal Schedule 1 and your dependant's net income (line 236 of his or her return, or the amount that it would be if he or she filed a return) is less than \$23,188.

Complete the calculation for line 5840 on the PROVINCIAL WORKSHEET in this book.

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

You can claim this amount if you met the rules for claiming the amount on line 316 of federal Schedule 1.

- If you were **18 years of age or over** at the end of the year, enter \$8,563 on line 5844.
- If you were **under 18 years of age** at the end of the year, you may be eligible to claim a supplement up to a maximum of \$8,563 in addition to the disability amount of \$8,563. Complete the calculation for line 5844 on the PROVINCIAL WORKSHEET in this book.

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

You can claim this amount if the rules are met for claiming the amount on line 318 of federal Schedule 1.

Complete the calculation for line 5848 on the PROVINCIAL WORKSHEET in this book.

## **Line 5852 – Interest paid on your student loans**

Enter on this line the same amount that you claimed on line 319 of your federal Schedule 1.

## **Line 5856 – Your tuition and education amounts**

Complete Schedule SK(S11), PROVINCIAL TUITION AND EDUCATION AMOUNTS.

**Supporting documents** – 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 your completed Schedule SK(S11)**, but do not send your other documents. Keep all your documents in case we ask to see them at a later date.

## **Transferring and carrying forward amounts**

You may not need all of your 2011 tuition and education amounts to reduce your provincial income tax to zero. In this case, you can **transfer** all or some of the unused part to **one** person, either to your spouse or common-law partner (who would claim it on line 5864) or to

your or your spouse's or common-law partner's parent or grandparent (who would claim it on line 5860).

You can only transfer an amount to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner does not claim an amount for you on line 5812 or 5864.

Complete the "Transfer/Carryforward of unused amount" section of Schedule SK(S11) to calculate the provincial amount available to transfer, as well as Form T2202, EDUCATION AND TEXTBOOK AMOUNTS CERTIFICATE, T2202A, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE, TL11A, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE – UNIVERSITY OUTSIDE CANADA, TL11B, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE – FLYING SCHOOL OR CLUB, or TL11C, TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE – COMMUTER TO THE UNITED STATES, to designate who can claim the transferred amount and to specify the amount this person can claim. This amount may be different from the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 20 of your Schedule SK(S11).

## **Tax Tip**

If you are transferring an amount to a designated individual, only transfer the amount this person can use. That way, you can carry forward as much as possible to use in a future year.

Complete the "Transfer/Carryforward of unused amount" section of Schedule SK(S11) to calculate the amount you can **carry forward** to a future year. This amount corresponds to the part of your tuition and education amounts you do not need to use (and do not transfer) for the year.

## **Line 5860 – Tuition and education amounts transferred from a child**

You can claim these amounts if the rules are met for claiming the amount on line 324 of your federal Schedule 1.

Enter on line 5860 the total of all provincial amounts that each student has transferred to you as shown on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

## Notes

The student **must have entered this amount on line 20** of his or her Schedule SK(S11). He or she may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were residents of different provinces or territories on December 31, 2011, special rules may apply. Call the Canada Revenue Agency to determine the amount you can claim on line 5860.

Other rules may apply if the student has a spouse or a common-law partner. Read line 324 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

**Supporting documents** – If you are filing electronically or filing a **paper return**, do not send any documents. Keep all your documents in case we ask to see them at a later date. The **student** must attach Schedule SK(S11) to his or her paper return.

## **Line 5864 – Amounts transferred from your spouse or common-law partner**

You can claim these amounts if the rules are met for claiming the amount on line 326 of federal Schedule 1.

As a resident of Saskatchewan, you can also claim a transfer of the unused part of your spouse's or common-law partner's amount for dependent children born in 1993 or later and senior supplementary amount.

Complete Schedule SK(S2), PROVINCIAL AMOUNTS TRANSFERRED FROM YOUR SPOUSE OR COMMON-LAW PARTNER, and attach a copy to your return.

## **Line 5868 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later**

The medical expenses you can claim on line 5868 are the same as those you can claim on line 330 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2011, and no one has claimed them on a 2010 return.

## **Line 5872 – Allowable amount of medical expenses for other dependants**

In addition to the medical expenses claimed on line 5868, you can also claim medical expenses for other dependants.

The medical expenses you can claim on line 5872 are the same as those you can claim on line 331 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2011, and no one has claimed them on a 2010 return.

## **Line 5879 – Graduate tax exemption amount**

Include on this line any unused graduate tax exemption amount shown on your 2010 notice of assessment or notice of reassessment.

### **Notes**

The **graduate tax exemption amount** and the **graduate retention program tuition rebate** are each distinct programs. Please ensure that they are entered on the appropriate line of Form SK428 or SK479, as applicable.

If you graduated in 2007 and qualified to claim the graduate tax exemption amount, you may have received an eligibility certificate for 2008 to claim the graduate retention program tuition rebate. If in your 2008 return you did not claim this rebate, you have to send a request for reassessment of your 2008 return to the CRA. Read page 33 [7] for more information.

### **Line 5896 – Donations and gifts**

Enter the amounts from lines 345 and 347 of your federal Schedule 9 and multiply them by the rates on lines 29 and 30 of Form SK428.

## **Step 2 – Saskatchewan tax on taxable income**

Enter on line 33 your taxable income from line 260 of your return. Complete the appropriate column depending on the amount entered.

## **Step 3 – Saskatchewan tax**

### **Line 42 – Saskatchewan farm and small business capital gains tax credit**

If you reported capital gains in 2011 from the disposition of qualified farm property or qualified small business corporation shares, and you were a resident of Saskatchewan at the end of the year, you may qualify for this tax credit.

To claim the credit, get Form T1237, SASKATCHEWAN FARM AND SMALL BUSINESS CAPITAL GAINS TAX CREDIT, from the CRA's Web site or by contacting us (read "For more information" on page 3 [1] of this book).

Enter, on line 42 of Form SK428, the amount from line 32 of Form T1237.

**Supporting documents** – Attach Form T1237 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

## **Line 44 – Saskatchewan tax on split income**

If you have to pay federal tax on split income on line 424 of your federal Schedule 1, complete Part 2 of Form T1206, TAX ON SPLIT INCOME, to calculate the provincial tax that applies to this income. Form T1206 also contains a special rule that applies to the amount you enter on line 428 of your return. You can find more information on tax on split income in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Line 52 – Saskatchewan additional tax for minimum tax purposes**

If you have to pay federal minimum tax as calculated on Form T691, ALTERNATIVE MINIMUM TAX, you will also have to determine your Saskatchewan additional tax for minimum tax purposes.

To do this, complete the calculation on line 52 of Form SK428. You can find more information on minimum tax in the GENERAL INCOME TAX AND BENEFIT GUIDE.

## **Line 54 – Provincial foreign tax credit**

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be eligible to claim a provincial foreign tax credit.

To claim the credit, get Form T2036, PROVINCIAL OR TERRITORIAL FOREIGN TAX CREDIT, from the CRA's Web site or by contacting us (read "For more information" on page 3 [1] of this book).

Enter, on line 54 of Form SK428, the amount from line 5 of Form T2036.

**Supporting documents** – Attach Form T2036 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

## **Line 56 – Royalty tax rebate**

### **Unused royalty tax rebate**

If you had any unused amount of Saskatchewan royalty tax rebate in 2010, enter on line 56 of Form SK428 the rebate shown on your 2010 notice of assessment or notice of reassessment.

#### **Note**

If, in 2007, you did not claim your unused Saskatchewan royalty tax rebate from your 2006 Form T82, SASKATCHEWAN ROYALTY TAX REBATE (INDIVIDUALS), you have to send a request to the CRA to change your 2007 return.

## **Lines 58 and 59 – Political contribution tax credit**

You can claim this credit if you contributed to a registered Saskatchewan political party or to an independent candidate in a Saskatchewan provincial election.

Only claim amounts from your official receipts for 2011. Official receipts can be issued only for contributions of at least \$25.

## How to claim

Enter the total of your official receipts for Saskatchewan political contributions on line 58 of Form SK428, and calculate the amount to enter on line 59 as follows:

- If the total of your official receipts is **more than \$1,275**, enter \$650 on line 59 of Form SK428.
- If the total of your official receipts is **not more than \$1,275**, complete the calculation for line 59 on the PROVINCIAL WORKSHEET in this book.

**Supporting documents** – For each contribution, attach to your paper return the official receipt signed by an official agent of the political party or independent candidate. If you are filing electronically, keep all your documents in case we ask to see them.

## Lines 61 to 63 – Labour-sponsored venture capital tax credit

You can claim this credit if you were a resident of Saskatchewan at the end of the year and you made an eligible investment in a labour-

sponsored venture capital corporation that invests in small and medium-size businesses.

You can claim a credit for investments made in 2011 (that you did not claim a credit for on your 2010 return) or in the first 60 days of 2012.

If an RRSP for a spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or annuitant may claim this credit for that share.

If you invested in a **Saskatchewan provincially-registered** labour-sponsored venture capital corporation, enter the credit shown in box "Tax Credit (Provincial)" of Slip T2C (Sask.), SASKATCHEWAN TAX INCENTIVES (issued by Enterprise Saskatchewan), to a maximum of \$1,000, on line 61 of Form SK428.

If you invested in a labour-sponsored venture capital corporation that is **registered federally**, enter the amount shown in box "Tax Credit (Provincial)" of Slip T2C (Sask.), SASKATCHEWAN TAX INCENTIVES (issued by Enterprise Saskatchewan), to a maximum of \$1,000, on line 62 of Form SK428.

The maximum labour-sponsored venture capital tax credit you can claim on line 63 of Form SK428 is \$1,000.

If you have any questions about the tax credit Slip T2C (Sask.), contact the broker from whom you purchased the labour-sponsored venture capital shares.

### **Tax Tip**

To find out about claiming the federal labour-sponsored funds tax credit, see lines 413 and 414 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

**Supporting documents** – Attach Slip T2C (Sask.) to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

### **Lines 66 to 70 – Saskatchewan employee's tools tax credit**

You can claim this credit if you were a resident of Saskatchewan at the end of 2011 and as a condition of your employment you were required to **provide eligible tools** for use in an eligible trade occupation.

To claim the credit, get Form T1284, SASKATCHEWAN EMPLOYEE'S TOOLS TAX CREDIT, from the CRA's Web site or by contacting us (read "For more information" on page 3 [1] of this book).

Enter, on line 66 of Form SK428, the one-time trade entry credit from part 3 of Form T1284.

If your 2010 notice of assessment or notice of reassessment indicates an unused one-time trade entry credit, enter this amount on line 67 of Form SK428.

Enter, on line 68 of Form SK428, the annual maintenance credit from part 4 of Form T1284.

If you do not need all of your 2011 one-time trade entry credit to reduce your provincial tax to zero, you can carry forward any unused amount for two years.

**Supporting documents** – Attach Form T1284 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

## **Line 72 to 81 – Saskatchewan mineral exploration tax credit**

You can claim this credit if you purchased shares from a mining exploration corporation in 2011. The company's exploration expense must be in Saskatchewan.

The credit is 10% of the eligible expenses, and it will be used to reduce your Saskatchewan tax in the year in which it is claimed. Any unused amounts can be carried forward for 10 years or carried back for 3 years.

Enter on line 72 of Form SK428 the total of the credits shown on each Slip SK-METC, MINERAL EXPLORATION TAX CREDIT CERTIFICATE, for 2011, you received from mining exploration corporations that incurred qualifying expenses in Saskatchewan.

If you received a Form T5013A, STATEMENT OF PARTNERSHIP INCOME FOR TAX SHELTERS AND RENOUNCED RESOURCE EXPENSES, with an amount in box 143, use only the amounts shown on your SK-METC slips to make this claim.

If your 2010 notice of assessment or notice of reassessment indicates an unused mineral exploration tax credit, enter this amount on line 73 of Form SK428.

### **Unused mineral exploration tax credit**

If you cannot use all of your tax credit and you want to carry back the unused amount to previous years, use the chart for lines 76 to 81 on Form SK428 to calculate the available amount.

Enter on line 79 of Form SK428 any part of this amount that you want to carry back to reduce your 2010 Saskatchewan tax. Enter on line 80 any amount you want to carry back to 2009 and on line 81 any amount you want to carry back to 2008.

Any unused amount not carried back to a previous year on line 79, 80, or 81 will be shown on your 2011 notice of assessment or notice of reassessment.

**Supporting documents** – Attach slips SK-METC to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

# Form SK479, Saskatchewan Credits

You may be entitled to the graduate retention program tuition rebate, and the active families benefit, even if you do not have to pay tax. To claim this rebate and benefit, **attach** a completed Form SK479, SASKATCHEWAN CREDITS, to your return.

## Lines 1 to 9 – Graduate retention program tuition rebate

You can claim this rebate if you were a resident of Saskatchewan at the end of the year, and you meet **all** of the following conditions:

- you met the necessary qualifications for completing an eligible program at an eligible educational institution; and
- you applied for and obtained a TUITION REBATE ELIGIBILITY CERTIFICATE from the Saskatchewan Ministry of Advanced Education, Employment and Immigration.

You will be entitled to rebates over a seven-year period based on your eligible tuition amount, provided that you file an income tax return as a resident of Saskatchewan for 2011 and each of the next six years.

## Note

If you moved to Saskatchewan in 2011 and applied for and obtained a TUITION REBATE ELIGIBILITY CERTIFICATE from the Saskatchewan Ministry of Advanced Education, Employment and Immigration for the year you graduated and were not a resident in Saskatchewan, you have to send an adjustment request to the Canada Revenue Agency to update your eligibility for this rebate.

Your rebates will be calculated at the following rates:

- 10% of your total eligible tuition amount will be paid out in each of the first four years; and
- 20% of your total eligible tuition amount will be paid out in each of the next three years following the first four years.

The lifetime maximum amount of tuition rebates any graduate can receive is \$20,000.

## Notes

The **graduate tax exemption amount** and the **graduate retention program tuition rebate** are each distinct programs. Please ensure

that they are entered on the appropriate line of Form SK428 or SK479, as applicable.

If you graduated in 2007, and you met the graduate tax exemption eligibility criteria, you may have received an eligibility certificate for 2008 to receive rebates under this program. If in your 2008 return you did not claim this rebate, you have to send a request for reassessment of your 2008 return to the CRA.

**Supporting documents** – Attach your 2011 TUITION REBATE ELIGIBILITY CERTIFICATE to your paper return. If you are filing electronically, keep all of your documents in case we ask to see them.

### **Line 10 – Active families benefit**

If you were a resident of Saskatchewan at the end of the year, you can claim up to a maximum of \$150 per eligible child for the fees paid in 2011 that relate to the cost of registering your or your spouse's or common-law partner's child in an eligible activity.

The child **must** have been at least 6 years of age and not older than 15 years of age on the last day of the year in which the eligible fees were paid. If you have a spouse or common-law partner, **only one** of

you can claim the active families benefit for an eligible child. You and your spouse or common-law partner have to decide who will claim this benefit for the child.

**An eligible activity means:**

- **a cultural activity** that provides exposure, training, or participation in the field of arts, heritage, or multiculturalism;
- **a recreational activity** that provides exposure, training, or participation in any field of recreation designed to refresh, provide satisfaction, or entertain, and does not involve declaring a winner or any form of monetary reward, and provides physical or mental benefit; or
- **a sporting activity** that provides exposure, training, or participation in any field of sport in an organized and competitive environment that requires strategy, physical training, and mental preparation.

## **Eligible Activities**

To qualify for this benefit, an eligible activity **must**:

- be offered by a service provider located in Saskatchewan;
- involve instruction and proper supervision of children by a service provider;
- be suitable for children;
- require children to actively participate; and
- require registration with the service provider and the payment of a registration fee or membership fee in order for a child to participate.

### **Note**

Programs that are part of a school's curriculum or part of activities that take place in a day care are not eligible for the active families benefit.

**Reimbursement of an eligible expense** – You can only claim the part of the amount for which you have not been or will not be reimbursed.

However, you can claim all of the amount if the reimbursement is included in your income (such as a benefit shown on a T4 slip) and you did not deduct the reimbursement anywhere else on your return.

**Supporting documents** – Whether you are filing a paper return or electronically, keep your receipts issued by the organizations that deliver the programs in case we ask to see them.