



Information for Residents of Saskatchewan

All the information you need to calculate your Saskatchewan income tax and credits is included on the following pages. You will find two copies of Form SK428, SASKATCHEWAN INCOME TAX AND CREDITS, in this book. Attach a completed copy of Form SK428 to your return.

What's new for 2005?

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

The amount of medical expenses you may claim for other dependants has increased to \$10,000.

The maximum Saskatchewan post-secondary graduate tax credit has increased to \$675.

Form SK428, SASKATCHEWAN INCOME TAX AND CREDITS, reflects these changes.

Saskatchewan programs for low-income individuals and families

Saskatchewan Sales Tax Credit (SSTC)

The SSTC is a program designed to improve the fairness of the provincial sales tax for low-income Saskatchewan residents.

The SSTC provides up to \$102 for an individual, \$102 for a spouse or common-law partner (or for an eligible dependant), and \$76 per child (up to \$152 per family), for a maximum annual credit of \$356 per family. The credit is reduced when family net income exceeds \$13,036. Families with net income between \$13,036 and \$36,769 will get part of the credit.

The SSTC is combined with the non-taxable quarterly federal goods and services tax (GST) credit into a single payment.

To get payments under the SSTC, you (or your spouse or common-law partner) should apply for the GST credit on page 5 [1] of your return.

Saskatchewan Child Benefit (SCB)

The SCB is a non-taxable monthly payment that helps lower-income families with the cost of raising children under age 18. This benefit will also help lower-income families stay in the workforce. Benefits are combined with the Canada Child Tax Benefit (CCTB) into a single monthly payment.

You do not have to apply separately to get SCB payments. We will use the information from your CCTB application to determine your eligibility for the program. For more information, call 1-800-387-1193.

File your return – You (and your spouse or common-law partner) should file your 2005 return(s) as soon as possible. The information you give on your return(s) will determine how much SCB and SSTC you will get starting in July 2006.

The SSTC and the SCB programs are fully funded by the Province of Saskatchewan. For families living on a reserve, the SCB benefits are funded by Indian and Northern Affairs Canada.

If you have questions . . .

If you have questions about **Saskatchewan income tax and credits**, visit the Canada Revenue Agency (CRA) Web site at **www.cra.gc.ca** or call the CRA at 1-800-959-8281.

To get forms, visit the CRA Web site at **www.cra.gc.ca/forms** or call 1-800-959-2221.

If you have any questions about the **labour-sponsored venture capital program** or **tax credit Slip T2C(SASK.)**, contact:

Saskatchewan Department of Industry and Resources
3rd floor, 2103-11th Avenue
Regina SK S4P 3V7

Call: (306) 787-8904

If you have any questions about the **post-secondary graduate tax credit program** or **tax credit certificate**, contact:

Saskatchewan Department of Learning
4635 Wascana Parkway
Regina SK S4S 7K1

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