How do I apply for a Saskatchewan Post-Secondary Graduate Tax Credit Certificate?

The University of Saskatchewan, University of Regina, SIAST, Apprenticeship and Trade Certification Commission (ATCC) and some other Saskatchewan post-secondary educational institutions have agreed to apply on behalf of their students by providing the Government of Saskatchewan with a list of graduates. The Government of Saskatchewan will automatically issue the Post-Secondary Graduate Tax Credit Certificates to these students in February of each year.

If you wish to find out if your post-secondary institution is applying on your behalf or to apply directly to the Government of Saskatchewan, visit the Saskatchewan Advanced Education and Employment website at:

www.aee.gov.sk.ca/sf_assist/gtc/

or

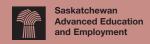
Contact us at:
(306) 787-5620
within the Regina area or outside Canada
1-800-597-8278
Toll-free within Canada

Hours of operation:
Monday to Friday 8:00 a.m. to 5:00 p.m.
4635 Wascana Parkway
Box 650
Regina, SK S4P 3A3





SASKATCHEWAN POST-SECONDARY GRADUATE TAX CREDIT



Who is eligible for a Saskatchewan Post-Secondary Graduate Tax Credit?

You are eligible for a Saskatchewan Post-Secondary Graduate Tax Credit if you graduate in the year 2000 or subsequent year from a post-secondary program approved by Saskatchewan Advanced Education and Employment that:

- results in a certificate, diploma, or degree; or
- provides certification to journey persons; and
- is at least six months in length.

If you graduate from an out-of-province program, you may also be eligible for the Graduate Tax Credit if you live and work in Saskatchewan.

Your Saskatchewan Post-Secondary Graduate Tax Credit Certificate can be filed with your Saskatchewan Income Tax return for the taxation year in which you graduated. Any unused portion of the tax credit will automatically be carried forward up to four subsequent taxation years.

The Saskatchewan Post-Secondary Graduate Tax Credit applies to you only and cannot be transferred to another person, i.e. your parents or spouse.

How many tax credits can I claim on my Saskatchewan Income Tax?

Graduates from approved post-secondary programs can claim only one tax credit on their Saskatchewan Income Tax once in their lifetime.

This means that if you graduate from more than one approved post-secondary program and receive more than one Graduate Tax Credit Certificate, you may only use one of these tax credits against your Saskatchewan Income Tax.

How much is the Saskatchewan Post-Secondary Graduate Tax Credit?

| Taxation Year | Tax Credit Amount | Value of Income Exempted |
|------------------|----------------------|-----------------------------|
| 2000-2003 | \$ 350 | \$ 3,180 |
| 2004 | \$ 500 | \$ 4,545 |
| 2005 | \$ 675 | \$ 6,136 |
| 2006 | \$ 850 | \$ 7,727 |
| 2007 | \$ 1,000 | \$ 9,090 |