

SASKATCHEWAN FARM AND SMALL BUSINESS CAPITAL GAINS TAX CREDIT

Use this form if you reported capital gains from the disposition of qualified farm property or qualified small business corporation shares and if:

• you were a resident of Saskatchewan at the end of the year, and

•	your	taxab	ılе	income	was	more	than	\$30	,000).
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Attach a copy of this form to your return.

Tax year		2002
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Taxable income excluding eligible taxable capital gains					
Enter your taxable income from line 260 of your return			_		1
Enter the total of amounts from lines 107, 110, and 124 on federal S	shodulo 2	1	2		
Enter the total of amounts from lines 107, 110, and 124 on federal S Enter the total of amounts from lines 6683 and 6690 of Form T2017	lieuule 3		_ 2		
(If negative, show in brackets and subtract from line 2)			•		
Add line 2 and line 3	<u>+</u>		_ 3		
	<u>=</u>	E00/	- 4		
Applicable rate	<u>×</u>		_ 5		
Multiply line 4 by line 5	<u>=</u>		_ 6		
Enter the amount from line 173 on federal Schedule 3	<u>+</u>		- ′		
Add line 6 and line 7	<u>=</u>		_ 8		
Enter the amount from line 127 of your return		I	9		
Enter the amount from line 173 on federal Schedule 3	+		10		
Add line 9 and line 10			11		
Enter the net capital losses of other years from line 253 of your return			12		
Line 11 minus line 12	-		13		
Ente 11 minute into 12	<u>=</u>		0		
Enter the amount on line 8 or line 13, whichever is less			14		
Enter your capital gains deduction from line 254 of your return			15		
Line 14 minus line 15			_		
If the result is zero or negative, you are not entitled					
	e capital gains =		•	_	16
	excluding eligible taxa	ble capital gains	- 5	=	17
, , , , , , , , , , , , , , , , , , , ,	<u> </u>		_		=
Adjusted Saskatchewan tax on taxable income		If line 17 is			
LISA THA AMOUNT ON LINA 1 / TO CATARMINA WHICH ()NIF OT THA	47. m	ore than \$30,000 b	out		
Use the amount on line 17 to determine which ONE of the	II III IE I 7 IS	nore than \$30,000 , t ot more than \$60,0 0		If line 17 is	
following columns you have to complete.	11 111115 17 15	nore than \$30,000 , to ot more than \$60,0 0		If line 17 is more than \$60,000	
	II III IE I 7 IS				18
following columns you have to complete.	\$30,000 or less		00 _ 18		18 19
following columns you have to complete.	\$30,000 or less	30,000 00	00 _ 18	more than \$60,000	-
following columns you have to complete. Enter the amount from line 17 in the applicable column	\$30,000 or less no	30,000 00	00 _ 18 _ 19	more than \$60,000 - 60,000 00 =	19
following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative)	\$30,000 or less no	30,000 00 13.25%	00 _ 18 _ 19 _ 20	more than \$60,000 - 60,000 00 =	19 20
following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21	\$30,000 or less 18 0 00 19 20 = 11.25% 21 x	30,000 00 13.25%	18 19 20 21 22	more than \$60,000 - 60,000 00 = 15.5%	19 20 21
following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21 Saskatchewan tax on taxable	\$30,000 or less 18 0 00 19 20 = 11.25% 21 x 22 =	30,000 00 13.25%	18 19 20 21 22	more than \$60,000 - 60,000 00 = x 15.5% =	19 20 21 22
following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21	\$30,000 or less 18 0 00 19 20 = 11.25% 21 x 22 =	30,000 00 13.25%	18 19 20 21 22	more than \$60,000 - 60,000 00 = x 15.5% =	19 20 21 22
following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21 Saskatchewan tax on taxable income excluding eligible	\$30,000 or less 18	30,000 00 13.25%	18 19 20 21 22 23	more than \$60,000 - 60,000 00 = x 15.5% =	19 20 21 22 23
following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21 Saskatchewan tax on taxable income excluding eligible	\$30,000 or less 18	30,000 00 13.25%	18 19 20 21 22 23	more than \$60,000 - 60,000 00 = x 15.5% =	19 20 21 22 23
following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21 Saskatchewan tax on taxable income excluding eligible taxable capital gains	\$30,000 or less 18	30,000 00 13.25%	18 19 20 21 22 23	more than \$60,000 - 60,000 00 = x 15.5% =	19 20 21 22 23 24
following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21 Saskatchewan tax on taxable income excluding eligible Add lines 22 and 23 Enter the amount from line 24	\$30,000 or less 18	30,000 00 13.25% 3,375 00	18 19 20 21 22 23	more than \$60,000 - 60,000 00 = x 15.5% =	19 20 21 22 23 24
following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21 Saskatchewan tax on taxable income excluding eligible taxable capital gains Enter the amount from line 24 Enter the amount from line 16	\$30,000 or less 18 0 00 19 20 = 11.25% 21 x 22 = 0 00 23 + 24 =	30,000 00 13.25% 3,375 00	00 _ 18 _ 19 _ 20 _ 21 _ 22 _ 23 _ 24	more than \$60,000 - 60,000 00 = x 15.5% =	19 20 21 22 23 24
Following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21 Saskatchewan tax on taxable income excluding eligible Add lines 22 and 23 Enter the amount from line 24 Enter the amount from line 16 Lowest tax rate Multiply line 26 by line 27	\$30,000 or less 18 0 00 19 20 = 11.25% 21 x 22 = 0 00 23 + 24 =	30,000 00 13.25% 3,375 00	18 19 20 21 22 23 24 24 27 27	more than \$60,000 - 60,000 00 = x 15.5% =	19 20 21 22 23 24 25
Following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21 Saskatchewan tax on taxable income excluding eligible Add lines 22 and 23 Enter the amount from line 24 Enter the amount from line 16 Lowest tax rate Multiply line 26 by line 27 Add lines 25 and 28 Adjuste	\$30,000 or less 18 0 00 19 20 = 11.25% 21 x 22 = 0 00 23 + 24 = d Saskatchewan tax or	30,000 00 13.25% 3,375 00 11.25% n taxable income	18 19 20 21 22 23 24 24 27 27	more than \$60,000 - 60,000 00 x 15.5% + 7,350 00 +	19 20 21 22 23 24 25
Following columns you have to complete. Enter the amount from line 17 in the applicable column Line 18 minus line 19 (cannot be negative) Multiply line 20 by line 21 Saskatchewan tax on taxable income excluding eligible Add lines 22 and 23 Enter the amount from line 24 Enter the amount from line 16 Lowest tax rate Multiply line 26 by line 27	\$30,000 or less 18 0 00 19 20 = 11.25% 21 x 22 = 0 00 23 + 24 = d Saskatchewan tax or	30,000 00 13.25% 3,375 00 11.25% n taxable income	18 19 20 21 22 23 24 24 27 27	more than \$60,000 - 60,000 00 x 15.5% + 7,350 00 +	19 20 21 22 23 24 25
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Enter the amount from line 32 on line 40 of Form SK428. If you have to pay tax to more than one jurisdiction, enter the amount from line 32 on line 10 in Part 4, Section SK428MJ, of Form T2203.