

2015 Saskatchewan Personal Tax Credits Return

Read the back before completing this form. Your employer or payer will use this form to determine the amount of your provincial tax deductions.

Complete this form based on the best estimate of your circumstances.

Last name	First name and initial(s)	Date of birth (YYYY/MM/DD)	Employee number
Address including postal code		For non-residents only – Country of permanent residence	Social insurance number

1. Basic personal amount – Every person employed in Saskatchewan and every pensioner residing in Saskatchewan can claim this amount. If you will have more than one employer or payer at the same time in 2015, see "Will you have more than one employer or payer at the same time?" on the next page.

2. Age amount – If you will be 65 or older on December 31, 2015, and your net income from all sources will be \$35,466 or less, enter \$4,764. If your net income for the year will be between \$35,466 and \$67,226 and you want to calculate a partial claim, get Form TD1SK-WS, *Worksheet for the 2015 Saskatchewan Personal Tax Credits Return*, and complete the appropriate section.

3. Senior Supplementary amount – If you are a resident of Saskatchewan who will be 65 or older on December 31, 2015, enter \$1,258.

4. Pension income amount – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter \$1,000 or your estimated annual pension income, whichever is less.

5. Tuition and education amounts (full time and part time) – If you are a student enrolled at a university, college, or educational institution certified by Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees, complete this section. If you are enrolled full time, or if you have a mental or physical disability and are enrolled part time, enter the total of the tuition fees you will pay, plus \$400 for each month that you will be enrolled. If you are enrolled part time and do not have a mental or physical disability, enter the total of the tuition fees you will pay, plus \$120 for each month that you will be enrolled part time.

6. Disability amount – If you will claim the disability amount on your income tax return by using Form T2201, *Disability Tax Credit Certificate*, enter \$9,214.

7. Spouse or common-law partner amount – If you are supporting your spouse or common-law partner who lives with you and whose net income for the year will be \$1,564 or less, enter \$15,639. If his or her net income for the year will be between \$1,564 and \$17,203 and you want to calculate a partial claim, get Form TD1SK-WS and complete the appropriate section.

8. Amount for an eligible dependant – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you and whose net income for the year will be \$1,564 or less, enter \$15,639. If his or her net income for the year will be between \$1,564 and \$17,203 and you want to calculate a partial claim, get Form TD1SK-WS and complete the appropriate section.

9. Child amount – If you are supporting a child who will be under the age of 18 at any time during 2015, enter \$5,933 for each child. You cannot claim an amount for a child you claimed on line 8 or a child claimed by anyone else as a dependant. If you have a spouse or common-law partner, the parent with the lower net income must make the claim.

10. Caregiver amount – If you are taking care of a dependant who lives with you, whose net income for the year will be \$15,736 or less, and who is either your or your spouse's or common-law partner's:

- parent or grandparent (aged 65 or older); or
- relative (aged 18 or older) who is dependent on you because of an infirmity, enter \$9,214.

If the dependant's net income for the year will be between \$15,736 and \$24,950 and you want to calculate a partial claim, get Form TD1SK-WS and complete the appropriate section.

11. Amount for infirm dependants age 18 or older – If you are supporting an infirm dependant aged 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and whose net income for the year will be \$6,538 or less, enter \$9,214. You cannot claim an amount for a dependant you claimed on line 10. If the dependant's net income for the year will be between \$6,538 and \$15,752 and you want to calculate a partial claim, get Form TD1SK-WS and complete the appropriate section.

12. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of his or her age amount, senior supplementary amount, pension income amount, tuition and education amounts, disability amount, or child amount on his or her income tax return, enter the unused amount.

13. Amounts transferred from a dependant – If your dependant will not use all of his or her **disability amount** on his or her income tax return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of his or her **tuition and education amounts** on his or her income tax return, enter the unused amount.

14. TOTAL CLAIM AMOUNT – Add lines 1 to 13.
Your employer or payer will use this amount to determine the amount of your provincial tax deductions.

Continue on the next page ➔

Completing Form TD1SK

Complete this form **only** if you are an employee working in Saskatchewan or a pensioner residing in Saskatchewan and any of the following apply:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration;
- you want to change amounts you previously claimed (for example, the number of your eligible dependants has changed); or
- you want to increase the amount of tax deducted at source.

Sign and date it, and give it to your employer or payer.

If you do not complete Form TD1SK, your employer or payer will deduct taxes after allowing the basic personal amount **only**.

Will you have more than one employer or payer at the same time?

If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1SK for 2015, you **cannot claim them again**. If your total income from all sources will be **more** than the personal tax credits you claimed on another Form TD1SK, enter "0" on line 14 on the front page and do not complete lines 2 to 13.

Total income less than total claim amount

Check this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 14. Then your employer or payer will not deduct tax from your earnings.

Additional tax to be deducted

If you wish to have more tax deducted, complete "Additional tax to be deducted" on the federal Form TD1.

Reduction in tax deductions

You can ask to have less tax deducted on your income tax return if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, complete Form T1213, *Request to Reduce Tax Deductions at Source for Year(s)* _____, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Forms and publications

To get our forms and publications, go to www.cra.gc.ca/forms or call 1-800-959-5525.

Privacy Act, personal information bank numbers CRA PPU 005 and CRA PPU 047

Certification

I certify that the information given on this form is correct and complete.

Signature _____

Date _____

It is a serious offence to make a false return.