

Provincial Amounts Transferred from your Spouse or Common-Law Partner

**Schedule SK(S2)
2021**

Protected B when completed

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form SK428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form SK428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of Saskatchewan at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Amount for dependent children born in 2003 or later:

Enter the amount from line 58210 of their Form SK428.

59010			1
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Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form SK428.

59020	+		2
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Senior supplementary amount:

Enter the amount from line 58220 of their Form SK428.

59030	+		3
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Pension income amount:

Enter the amount from line 58360 of their Form SK428.

(maximum \$1,000) 59050	+		4
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Disability amount:

Enter the amount from line 58440 of their Form SK428.

59070	+		5
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Add lines 1 to 5.

=		6
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Spouse's or common-law partner's taxable income:

Enter the amount from line 26000 of their return on line 7 if it is **\$45,677 or less**.

If it is **more than \$45,677**, enter the result of the following calculation:

Amount from line 8 of their Form SK428	÷ 10.5% =		7
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Amount from line 58040 of their Form SK428		8
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Amount from line 31 of their Form SK428	+	9
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Amount from line 58560 of their Form SK428	+	10
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Add lines 8 to 10.	=	▶	—	11
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Spouse's or common-law partner's adjusted taxable income:

Line 7 minus line 11 (if negative, enter "0")

59120	=	▶	—	12
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Line 6 minus line 12 (if negative, enter "0")

Provincial amounts transferred from your spouse or common-law partner

=		13
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Enter the amount from line 13 on line 58640 of your Form SK428.

See the privacy notice on your return.