



Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

SK **1**

Identification

Attach your personal label here. Correct any wrong information. If you are not attaching a label, print your name and address below.

First name and initial _____

Last name _____

Mailing address: Apt No – Street No Street name _____

PO Box _____ RR _____

City _____ Prov./Terr. _____ Postal code _____

Information about you

Enter your social insurance number (SIN) if it is not on the label, or if you are not attaching a label: _____

Year Month Day

Enter your date of birth: _____

Your language of correspondence: English Français

Votre langue de correspondance :

Tick the box that applies to your marital status on December 31, 2009: (see the "Marital status" section in the guide)

1 Married 2 Living common-law 3 Widowed
4 Divorced 5 Separated 6 Single

Information about your residence

Enter your province or territory of residence on **December 31, 2009**: _____

Enter the province or territory where you **currently** reside if it is not the same as that shown above for your mailing address: _____

If you were self-employed in 2009, enter the province or territory of self-employment: _____

If you **became** or **ceased** to be a **resident of Canada in 2009**, give the date of:

entry Month Day or departure Month Day

Information about your spouse or common-law partner (if you ticked box 1 or 2 above) (see the guide for more information)

Enter his or her SIN if it is not on the label, or if you are not attaching a label: _____

Enter his or her first name: _____

Enter his or her net income for 2009 to claim certain credits: _____

Enter the amount of Universal Child Care Benefit included on line 117 of his or her return: _____

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return: _____

Tick this box if he or she was self-employed in 2009: 1

Person deceased in 2009

If this **return** is for a **deceased person**, enter the date of death: _____

Year Month Day

Do not use this area _____

Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen? Yes 1 No 2

Answer the following question **only if you are a Canadian citizen**.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Register of Electors? Yes 1 No 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act* which includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

Goods and services tax/harmonized sales tax (GST/HST) credit application

(See the guide for details)

Are you applying for the GST/HST credit (including any related provincial credit)? Yes 1 No 2

Do not use this area	172					171				
----------------------	-----	--	--	--	--	-----	--	--	--	--

Your guide contains valuable information to help you complete your return.

When you come to a line on the return that applies to you, look up the line number in the guide for more information.

Please answer the following question:

Did you own or hold foreign property at any time in 2009 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) **266** Yes 1 No 2

If **yes**, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2009, see the "Foreign income" section in the guide.

As a Canadian resident, you have to report your income from all sources both inside and outside Canada.

Total income

Employment income (box 14 on all T4 slips)		101	
Commissions included on line 101 (box 42 on all T4 slips)	102		
Other employment income		104+	
Old Age Security pension (box 18 on the T4A(OAS) slip)		113+	
CPP or QPP benefits (box 20 on the T4A(P) slip)		114+	
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation		115+	
Elected split-pension amount (see the guide and attach Form T1032)		116+	
Universal Child Care Benefit (see the guide)		117+	
Employment Insurance and other benefits (box 14 on the T4E slip)		119+	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and attach Schedule 4)		120+	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)		121+	
Net partnership income: limited or non-active partners only (attach Schedule 4)		122+	
Registered disability savings plan income (see the guide)		125+	
Rental income	Gross 160		Net 126+
Taxable capital gains (attach Schedule 3)			127+
Support payments received	Total 156		Taxable amount 128+
RRSP income (from all T4RSP slips)			129+
Other income	Specify:		130+
Self-employment income (see lines 135 to 143 in the guide)			
Business income	Gross 162		Net 135+
Professional income	Gross 164		Net 137+
Commission income	Gross 166		Net 139+
Farming income	Gross 168		Net 141+
Fishing income	Gross 170		Net 143+
Workers' compensation benefits (box 10 on the T5007 slip)	144		
Social assistance payments	145+		
Net federal supplements (box 21 on the T4A(OAS) slip)	146+		
	Add lines 144, 145, and 146 (see line 250 in the guide).	=	147+
	Add lines 101, 104 to 143, and 147.		
	This is your total income.	150	=



Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

Net income

Enter your total income from line 150.		150	
Pension adjustment (box 52 on all T4 slips and box 34 on all T4A slips)		206	
Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips)	207		
RRSP deduction (see Schedule 7 and attach receipts)	208+		
Saskatchewan Pension Plan deduction (maximum \$600)	209+		
Deduction for elected split-pension amount (see the guide and attach Form T1032)	210+		
Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)	212+		
Universal Child Care Benefit repayment (box 12 on all RC62 slips)	213+		
Child care expenses (attach Form T778)	214+		
Disability supports deduction	215+		
Business investment loss	Gross 228	Allowable deduction 217+	
Moving expenses		219+	
Support payments made	Total 230	Allowable deduction 220+	
Carrying charges and interest expenses (attach Schedule 4)		221+	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8)		222+	
Exploration and development expenses (attach Form T1229)		224+	
Other employment expenses		229+	
Clergy residence deduction		231+	
Other deductions Specify:		232+	
		Add lines 207 to 224, 229, 231, and 232. 233=	
		Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments. 234=	
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.		235-	
Line 234 minus line 235 (if negative, enter "0"). If you have a spouse or common-law partner, see line 236 in the guide.			
		This is your net income. 236=	

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244		
Employee home relocation loan deduction (box 37 on all T4 slips)	248+		
Security options deductions	249+		
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250+		
Limited partnership losses of other years	251+		
Non-capital losses of other years	252+		
Net capital losses of other years	253+		
Capital gains deduction	254+		
Northern residents deductions (attach Form T2222)	255+		
Additional deductions Specify:	256+		
		Add lines 244 to 256. 257=	
		Line 236 minus line 257 (if negative, enter "0")	
		This is your taxable income. 260=	

Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.

Refund or balance owing

Net federal tax: enter the amount from line 55 of Schedule 1 (attach Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings (attach Schedule 8)	421+		
Social benefits repayment (enter the amount from line 235)	422+		

Provincial or territorial tax (attach Form 428, even if the result is "0")	428+		
Add lines 420 to 428.			
This is your total payable.		435=	

Total income tax deducted (see the guide)	437		•
Refundable Quebec abatement	440+		•
CPP overpayment (enter your excess contributions)	448+		•
Employment Insurance overpayment (enter your excess contributions)	450+		•
Refundable medical expense supplement (use federal worksheet)	452+		•
Working Income Tax Benefit (WITB) (attach Schedule 6)	453+		•
Refund of investment tax credit (attach Form T2038(IND))	454+		•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456+		•

Employee and partner GST/HST rebate (attach Form GST370)	457+		•
Tax paid by instalments	476+		•

Provincial or territorial credits (attach Form 479 if it applies)	479+		•
Add lines 437 to 479.			
These are your total credits.		482=	

Line 435 minus line 482 =

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.
 Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Refund 484 • **Balance owing** (see line 485 in the guide) **485** •

Amount enclosed 486 •

Attach to page 1 a **cheque** or **money order** payable to the Receiver General. Your payment is due no later than April 30, 2010.

Direct deposit – Start or change (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.
Refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax – To start direct deposit or to change account information only, **attach** a "void" cheque or complete lines 460, 461, and 462.

Notes: To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also tick box 463. To deposit your **UCCB** payments into the **same** account, also tick box 491.

Branch number	Institution number	Account number	CCTB	UCCB
460 <input style="width: 100%;" type="text"/> (5 digits)	461 <input style="width: 100%;" type="text"/> (3 digits)	462 <input style="width: 100%;" type="text"/> (maximum 12 digits)	463 <input type="checkbox"/>	491 <input type="checkbox"/>

I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income. Sign here _____ It is a serious offence to make a false return. Telephone: - - Date: _____	490 For professional tax preparers only Name: _____ Address: _____ Telephone: - - _____
--	---

Do not use this area	487 <input type="text"/>	488 <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
-----------------------------	--------------------------	--------------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Complete Step 1 to claim your federal non-refundable tax credits, Step 2 to calculate your federal tax on taxable income, and Step 3 to calculate your net federal tax.

You must attach a copy of this schedule to your return.

Step 1 – Federal non-refundable tax credits (for details, see the related lines in the guide)

Basic personal amount	claim \$10,320	300		1
Age amount (if you were born in 1944 or earlier) (use federal worksheet)	(maximum \$6,408)	301+		2
Spouse or common-law partner amount (if negative, enter "0")	\$10,320 minus (his or her net income from page 1 of your return) =	303+		3
Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0")	\$10,320 minus (his or her net income) =	305+		4
Amount for children born in 1992 or later	Number of children 366 × \$2,089 =	367+		5
Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5)		306+		6
CPP or QPP contributions:				
through employment from box 16 and box 17 on all T4 slips	(maximum \$2,118.60)	308+		• 7
on self-employment and other earnings (attach Schedule 8)		310+		• 8
Employment Insurance premiums from box 18 and box 55 on all T4 slips	(maximum \$731.79)	312+		• 9
Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,044)	363+		10
Public transit amount		364+		11
Children's fitness amount		365+		12
Home renovation expenses (see line 368 in the guide and attach Schedule 12)		368+		13
Home buyers' amount (see line 369 in the guide)		369+		14
Adoption expenses		313+		15
Pension income amount (use federal worksheet)	(maximum \$2,000)	314+		16
Caregiver amount (use federal worksheet and attach Schedule 5)		315+		17
Disability amount (for self) (claim \$7,196 or, if you were under age 18, use federal worksheet)		316+		18
Disability amount transferred from a dependant (use federal worksheet)		318+		19
Interest paid on your student loans		319+		20
Tuition, education, and textbook amounts (attach Schedule 11)		323+		21
Tuition, education, and textbook amounts transferred from a child		324+		22
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326+		23
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1992 or later	330			
Minus: \$2,011 or 3% of line 236, whichever is less	-			
Subtotal (if negative, enter "0")	=		(A)	
Allowable amount of medical expenses for other dependants (see the calculation at line 331 in the guide and attach Schedule 5)	331+		(B)	
Add lines (A) and (B).	=		332+	24
Add lines 1 to 24.	=		335=	25
Multiply the amount on line 25 by 15%.	338=			26
Donations and gifts (attach Schedule 9)		349+		27
Total federal non-refundable tax credits: add lines 26 and 27.	350=			28

Go to Step 2 on the next page ➔

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

29

Use the amount on line 29 to determine which **ONE** of the following columns you have to complete.

	If line 29 is \$40,726 or less	If line 29 is more than \$40,726 but not more than \$81,452	If line 29 is more than \$81,452 but not more than \$126,264	If line 29 is more than \$126,264	
Enter the amount from line 29.					30
Base amount	00,000 00	- 40,726 00	- 81,452 00	- 126,264 00	31
Line 30 minus line 31 (cannot be negative)	=	=	=	=	32
Rate	× 15%	× 22%	× 26%	× 29%	33
Multiply line 32 by line 33.	=	=	=	=	34
Tax on base amount	00,000 00	+ 6,109 00	+ 15,069 00	+ 26,720 00	35
Add lines 34 and 35.	=	=	=	=	36

Step 3 – Net federal tax

Enter the amount from line 36 above.

37

Federal tax on split income (from line 5 of Form T1206)	424+		• 38	
Add lines 37 and 38.	404=		▶	39

Enter your non-refundable tax credits from line 28.

350

40

Federal dividend tax credit (see line 425 in the guide)	425+		• 41	
Overseas employment tax credit (attach Form T626)	426+		42	
Minimum tax carryover (attach Form T691)	427+		• 43	
Add lines 40 to 43.	=		▶	44

Basic federal tax: line 39 minus line 44 (if negative, enter "0") 429= 45

Federal foreign tax credit (**attach** Form T2209)

405-

46

Federal tax: line 45 minus line 46 (if negative, enter "0") 406= 47

Total federal political contributions (**attach** receipts)

409

Federal political contribution tax credit (use federal worksheet)	410		• 48	
Investment tax credit (attach Form T2038(IND))	412+		• 49	
Labour-sponsored funds tax credit				
Net cost 413		Allowable credit 414+	• 50	
Add lines 48 to 50.	416=		▶	51
Line 47 minus line 51 (if negative, enter "0")				
(if you have an amount on line 38 above, see Form T1206)	417=			52
Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip)	415+		• 53	
Additional tax on RESP accumulated income payments (attach Form T1172)	418+			54
Net federal tax: add lines 52 to 54.				
Enter this amount on line 420 of your return.	420=			55

Complete this form and **attach a copy** of it to your return. For details, see the forms book.

Step 1 – Saskatchewan non-refundable tax credits

		For internal use only 5607		
Basic personal amount	claim \$13,269	5804		1
Age amount (if born in 1944 or earlier) (use provincial worksheet) (maximum \$4,340)		5808 +		2
Spouse or common-law partner amount				
Base amount	14,596 00			
Minus: his or her net income from page 1 of your return	-			
Result: (if negative, enter "0")	=	(maximum \$13,269) ▶ 5812 +		3
Amount for an eligible dependant (use provincial worksheet)		5816 +		4
Amount for infirm dependants age 18 or older (use provincial worksheet)		5820 +		5
Amount for dependent children born in 1991 or later (Complete the chart below) Number of children 6370 × \$4,915 =		5821 +		6
Senior supplementary amount (if born in 1944 or earlier) claim \$1,146		5822 +		7
Canada Pension Plan or Quebec Pension Plan contributions:				
	(amount from line 308 of your federal Schedule 1)	5824 +		• 8
	(amount from line 310 of your federal Schedule 1)	5828 +		• 9
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)		5832 +		• 10
Pension income amount (maximum \$1,000) (see line 5836 in the forms book)		5836 +		11
Caregiver amount (use provincial worksheet)		5840 +		12
Disability amount (for self) (see line 5844 in the forms book)		5844 +		13
Disability amount transferred from a dependant (use provincial worksheet)		5848 +		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852 +		15
Your tuition and education amounts [attach Schedule SK(S11)]		5856 +		16
Tuition and education amounts transferred from a child		5860 +		17
Amounts transferred from your spouse or common-law partner [attach Schedule SK(S2)]		5864 +		18
Medical expenses from line 330 of your federal Schedule 1	5868		19	
Enter \$2,011 or 3% of net income from line 236 of your return, whichever is less.	-		20	
Line 19 minus line 20 (if negative, enter "0")	=		21	
Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1	5872 +		22	
Add lines 21 and 22.	5876 =		▶ +	23
Graduate tax exemption amount				
Enter your unused graduate tax exemption from your 2008 notice of assessment or notice of reassessment. (see line 5879 in the forms book)		5879 +		24
Add lines 1 through 18 and lines 23 and 24.		5880 =		▶
Non-refundable tax credit rate			× 11%	25
Multiply line 25 by line 26.		5884 =		27
Donations and gifts:				
Amount from line 345 of your federal Schedule 9		× 11% =		28
Amount from line 347 of your federal Schedule 9		× 15% =	+	29
Add lines 28 and 29.		5896 =		▶ +
Add lines 27 and 30.				
Enter this amount on line 45.		Saskatchewan non-refundable tax credits 6150 =		31

Go to Step 2 on the next page. ➔

Details of dependent children born in 1991 or later (if you need more space, attach a separate sheet of paper)

Child's name	Relationship to you	Child's date of birth			Social insurance number (if available)
		Year	Month	Day	

Step 2 – Saskatchewan tax on taxable income

Enter your **taxable income** from line 260 of your return.

Use the amount on line 32 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 32 in the applicable column.

Line 33 minus line 34 (cannot be negative)

Multiply line 35 by line 36.

Add lines 37 and 38.

Saskatchewan tax on taxable income

	If line 32 is \$40,113 or less	If line 32 is more than \$40,113, but not more than \$114,610	If line 32 is more than \$114,610
	33	33	33
	0 00	40,113 00	114,610 00
	34	34	34
	=	=	=
	35	35	35
	× 11%	× 13%	× 15%
	36	36	36
	=	=	=
	37	37	37
	+ 0 00	+ 4,412 00	+ 14,097 00
	38	38	38
	=	=	=
	39	39	39
	Go to Step 3	Go to Step 3	Go to Step 3

Step 3 – Saskatchewan tax

Enter your Saskatchewan tax on taxable income from line 39.

Enter the Saskatchewan farm and small business capital gains tax credit from Form T1237.

Line 40 minus line 41

Enter your Saskatchewan tax on split income from Form T1206.

Add lines 42 and 43.

Enter your Saskatchewan non-refundable tax credits from line 31.

Saskatchewan dividend tax credit

Credit calculated for line 6152 on the *Provincial Worksheet*

Saskatchewan overseas employment tax credit

Amount from line 426 of federal Schedule 1 × 50% =

Saskatchewan minimum tax carryover

Amount from line 427 of federal Schedule 1 × 50% =

Add lines 45 through 48.

Line 44 minus line 49 (if negative, enter "0")

Saskatchewan additional tax for minimum tax purposes

Form T691: Line 108 minus line 111 × 50% =

Add lines 50 and 51.

Enter the provincial foreign tax credit from Form T2036.

Line 52 minus line 53 (if negative, enter "0")

Enter your unused Saskatchewan royalty tax rebate from your 2008 notice of assessment or notice of reassessment.

Line 54 minus line 55

Political contribution tax credit

Enter Saskatchewan political contributions made in 2009.

Credit calculated for line 58 on the *Provincial Worksheet*

Line 56 minus line 58 (if negative, enter "0")

Labour-sponsored venture capital tax credit

For investments in venture capital corporations that are registered in Saskatchewan:

Enter your tax credit from Slip T2C (SASK.).

For investments in venture capital corporations that are registered federally:

Enter your tax credit from Slip T2C (SASK.).

Add lines 60 and 61.

Line 59 minus line 62 (if negative, enter "0")

	40
6355	• 41
=	42
6151	• 43
=	44
	45
6152	• 46
6153	• 47
6154	• 48
=	49
=	50
	51
	52
	53
	54
	55
	56
6368	57
(maximum \$650)	58
=	59
	60
	61
6374	• 62
=	63

Continue on the next page. ➔

Step 3 – Saskatchewan tax (continued)

Enter the amount from line 63 on the previous page. 63

Saskatchewan employee's tools tax credit

Enter your one-time trade entry credit from part 3 of Form T1284. 6356 • 64

Unused one-time trade entry credit from your most recent notice of assessment or notice of reassessment 65

Enter your annual maintenance credit from part 4 of Form T1284. 6357 + • 66

Add lines 65 and 66. = ▶ 67

Enter the amount from line 64 or line 67, whichever applies. ▶ – 68

Line 63 minus line 68 (if negative, enter "0") = 69

Saskatchewan post-secondary graduate tax credit

Unused Saskatchewan post-secondary graduate tax credit from your 2008 notice of assessment or notice of reassessment – 70

Line 69 minus line 70 (if negative, enter "0") = 71

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC 6360 • 72

Unused Saskatchewan mineral exploration tax credit from your 2008 notice of assessment or notice of reassessment + 73

Add lines 72 and 73. **Saskatchewan mineral exploration tax credit** = ▶ – 74

Line 71 minus line 74 (if negative, enter "0").

Enter the result on line 428 of your return. **Saskatchewan tax** = 75

Request for carryback of unused mineral exploration tax credit

Amount from line 74 76

Amount from line 71 – 77

Line 76 minus line 77 (if negative, enter "0") = 78

Enter on line 79 any part of the amount from line 78 you want to carry back to 2008 to reduce your Saskatchewan tax. Enter on line 80 any amount you want to carry back to 2007 and, on line 81, any amount you want to carry back to 2006.

Enter the amount you want to carry back to **2008**. 6361 • 79

Enter the amount you want to carry back to **2007**. 6362 • 80

Enter the amount you want to carry back to **2006**. 6363 • 81