

Complete Part 1 of this form to calculate your graduate tuition tax credit. Complete Part 2 to calculate your unused credit available for carry forward.

Your 2021 notice of assessment or reassessment will show the amount of Saskatchewan graduate tuition tax credit available for 2022, if any.

Eligible tuition fees are tuition fees for which you were entitled to claim the federal tuition amount after 2004 and up to the date you graduated. The tuition fees have to be paid for your enrolment in the eligible program certified on the Graduate Retention Program (GRP) certificate. If your GRP certificate is for a tax year prior to 2022, and you did not claim the Saskatchewan graduate tuition tax credit in that year or the following years, contact the Canada Revenue Agency to request an adjustment for those tax years.

If you are filing a paper return, attach to your return this form as well as your 2022 GRP certificate and receipts that support your tuition amount.

Part 1 – Graduate tuition tax credit

If you applied for and obtained a GRP certificate for the 2022 tax year from the Saskatchewan Ministry of Advanced Education, complete line 1.

If you have more than one certificate for 2022, complete lines 2 and 3 as needed.

	Column 1 Program type from your 2022 GRP certificate	Column 2 Eligible tuition fees paid	Column 3 "Eligibility Maximum" from your 2022 GRP certificate	Column 4 Amount from column 2 or 3, whichever is less	
Certificate 1	59700	59710	59720		1
Certificate 2	59730	59740	59750	+	2
Certificate 3	59760	59770	59780	+	3
Add lines 1 to 3.	Total eligible tuition amount			=	4
Rate				×	10% 5
Line 4 multiplied by the percentage from line 5				=	6
Enter your 2022 Saskatchewan graduate tuition tax credit amount from your 2021 notice of assessment or reassessment.				+	7
Line 6 plus line 7	Total Saskatchewan graduate tuition tax credit available			=	8
Enter the amount from line 82 of your Form SK428, Saskatchewan Tax and Credits. (If you have to pay tax to more than one jurisdiction, enter the amount from line 44 of Form SK428MJ in Part 4 of Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions.)					9
Enter whichever is less: amount from line 8 or line 9.	Saskatchewan graduate tuition tax credit				10

Enter the amount from line 10 on **line 63640** of your Form SK428 or Form SK428MJ in Part 4 of your Form T2203, whichever applies.

Complete Part 2 to calculate your unused credit available to carry forward if the amount of your Saskatchewan graduate tuition tax credit (line 10 of the previous page) is less than the total Saskatchewan graduate tuition tax credit available (line 8 of the previous page).

Any amount from your 2022 Saskatchewan graduate tuition tax credit that cannot be applied against your 2022 Saskatchewan tax can be carried forward for nine years after the year of graduation. **Credits not used within this time period will expire.**

Your 2022 notice of assessment or reassessment will show the amount of Saskatchewan graduate tuition tax credit available for 2023. This amount will include any unused credit from 2022, if any.

Part 2 – Unused credit available to carry forward		
Amount from line 8 of the previous page		11
Amount from line 10 of the previous page	-	12
Line 11 minus line 12	Unused Saskatchewan graduate tuition tax credit available to carry forward	13

See the privacy notice on your return.