

Completing your Yukon forms

The following information will help you complete Form YT428, *Yukon Tax*, Form YT479, *Yukon Credits*, and Form YT432, *Yukon First Nations Tax*.

The terms **spouse** and **common-law partner** are defined in the *General Income Tax and Benefit Guide*.

The term **end of the year** means December 31, 2009, the date you left Canada if you emigrated in 2009, or the date of death for a person who died in 2009.

Tax Tip

A number of Yukon tax measures are distinct from corresponding federal measures. However, many rules for calculating Yukon tax are still based on the federal *Income Tax Act*. As a result, you may find it easier to calculate your federal tax first. Your total taxes payable will be the same, no matter which tax you calculate first.

Form YT428, *Yukon Tax*

Complete Form YT428 if you were a resident of Yukon at the end of the year.

If you had income from a business with a permanent establishment outside of Yukon, complete Form T2203, *Provincial and Territorial Taxes for 2009 – Multiple Jurisdictions*, **instead of** completing Form YT428.

You also have to complete Form YT428 if you were a non-resident of Canada in 2009 and you earned income from employment in Yukon or received income from a business with a permanent establishment only in Yukon.

Step 1 – Yukon non-refundable tax credits

The eligibility criteria and rules for claiming the Yukon non-refundable tax credits are the same as for the federal non-refundable tax credits. In addition, **the value and calculation of many of the Yukon non-refundable tax credits are the same as the corresponding federal credits.**

Newcomers to Canada and emigrants

If you prorated any of the amounts you claimed on lines 300 to 306, 315, 316, 318, 324, and 326 of your federal Schedule 1, you have to prorate the corresponding territorial amounts on lines 5804 to 5820, 5840, 5844, 5848, 5860, and 5864.

Line 5804 – Basic personal amount

Claim the basic personal amount of \$10,320.

Line 5808 – Age amount

You can claim this amount if you met the rules for claiming the amount on line 301 of federal Schedule 1. Enter on line 5808 the same amount that you entered on line 301.

Note

You may be able to transfer all or part of your age amount to your spouse or common-law partner or to claim all or part of his or her age amount. Read line 5864 for details.

Line 5812 – Spouse or common-law partner amount

You can claim this amount if you met the rules for claiming the amount on line 303 of federal Schedule 1. Enter on line 5812 the same amount that you entered on line 303.

Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the Identification area on page 1 of your return.

Line 5816 – Amount for an eligible dependant

You can claim this amount if you met the rules for claiming the amount on line 305 of federal Schedule 1. Enter on line 5816 the same amount that you entered on line 305.

If you have not already completed federal Schedule 5, complete and attach it to your return.

Line 5825 – Amount for children born in 1992 or later

You can claim this amount if you met the rules for claiming the amount on line 367 of federal Schedule 1. Enter on line 5825 the same amount that you entered on line 367.

Note

Only residents of Yukon are eligible for this amount. If you are not a resident of Yukon, you cannot claim this tax credit in calculating your Yukon tax even though you may have received income from a source inside Yukon in 2009.

Line 5820 – Amount for infirm dependants age 18 or older

You can claim this amount if you met the rules for claiming the amount on line 306 of federal Schedule 1. Enter on line 5820 the same amount that you entered on line 306.

Line 5824 – Canada Pension Plan or Quebec Pension Plan contributions through employment

Enter on this line the amount you claimed on line 308 of federal Schedule 1.

Line 5828 – Canada Pension Plan or Quebec Pension Plan contributions on self-employment and other earnings

Enter on this line the amount you claimed on line 310 of federal Schedule 1.

Line 5832 – Employment Insurance premiums

Enter on this line the amount you claimed on line 312 of federal Schedule 1.

Line 5834 – Canada employment amount

You can claim this amount if you met the rules for claiming the amount on line 363 of federal Schedule 1. Enter on line 5834 the same amount that you entered on line 363.

Line 5835 – Public transit amount

You can claim this amount if you met the rules for claiming the amount on line 364 of federal Schedule 1. Enter on line 5835 the same amount that you entered on line 364.

Line 5838 – Children’s fitness amount

You can claim this amount if you met the rules for claiming the amount on line 365 of federal Schedule 1. Enter on line 5838 the same amount that you entered on line 365.

Note

Only residents of Yukon are eligible for this amount. If you are not a resident of Yukon, you cannot claim this tax credit in calculating your Yukon tax even though you may have received income from a source inside Yukon in 2009.

Line 5833 – Adoption expenses

You can claim this amount if you met the rules for claiming the amount on line 313 of federal Schedule 1. Enter on line 5833 the same amount that you entered on line 313.

Note

Only residents of Yukon are eligible for this amount. If you are not a resident of Yukon, you cannot claim this tax credit in calculating your Yukon tax even though you may have received income from a source inside Yukon in 2009.

Line 5836 – Pension income amount

You can claim this amount if you met the rules for claiming the amount on line 314 of federal Schedule 1. Enter on line 5836 the same amount that you entered on line 314.

Line 5840 – Caregiver amount

You can claim this amount if you met the rules for claiming the amount on line 315 of federal Schedule 1. Enter on line 5840 the same amount that you entered on line 315.

Line 5844 – Disability amount

You can claim this amount if you met the rules for claiming the amount on line 316 of federal Schedule 1. Enter on line 5844 the same amount that you entered on line 316.

Line 5848 – Disability amount transferred from a dependant (other than your spouse or common-law partner)

You can claim this amount if you met the rules for claiming the amount on line 318 of federal Schedule 1. Enter on line 5848 the same amount that you entered on line 318.

Line 5852 – Interest paid on your student loans

Enter on this line the amount you claimed on line 319 of federal Schedule 1.

Line 5856 – Your tuition, education, and textbook amounts

Complete Schedule YT(S11), *Territorial Tuition, Education, and Textbook Amounts*, to calculate your claim.

Receipts – If you are filing a paper return, **attach the completed Schedule YT(S11)**. Whether you are filing a paper return or electronically, keep all of your forms and official tuition fees receipts in case we ask to see them.

Transferring and carrying forward amounts

You may not need all of your 2009 tuition, education, and textbook amounts to reduce your territorial income tax to zero. In this case, you can transfer all or some of the unused part to **one** person, either your spouse or common-law partner (who would claim it on line 5864), your parent or grandparent, or your spouse’s or common-law partner’s parent or grandparent (who would claim it on line 5860).

You can only transfer an amount to your parent or grandparent, or your spouse’s or common-law partner’s parent or grandparent, if your spouse or common-law partner does not claim an amount for you on line 5812 or 5864.

Complete the “Transfer/Carryforward of unused amount” section of Schedule YT(S11) to calculate the territorial amount available to transfer, as well as Form T2202, *Education and Textbook Amounts Certificate*, T2202A, *Tuition, Education, and Textbook Amounts Certificate*, TL11A, *Tuition, Education, and Textbook Amounts Certificate – University Outside Canada*, TL11B, *Tuition, Education, and Textbook Amounts Certificate – Flying School or Club*, or TL11C, *Tuition, Education, and Textbook Amounts Certificate – Commuter to the United States*, to designate who can claim it and the amount the person can claim.

This amount may be different from the amount calculated for the same person on your federal Schedule 11. You must enter the territorial amount you are transferring on line 24 of your Schedule YT(S11).

Tax Tip

If you are transferring an amount to a designated person, only transfer the amount this person can use. That way, you can carry forward as much as possible to use in a future year.

Complete the “Transfer/Carryforward of unused amount” section of Schedule YT(S11) to calculate the amount you can **carry forward** to a future year. This amount corresponds to the part of your tuition, education, and textbook amounts you do not need to use (and do not transfer) for the year.

Line 5860 – Tuition, education, and textbook amounts transferred from a child

You can claim these amounts if the rules are met for claiming an amount on line 324 of federal Schedule 1.

Enter on line 5860 the total of all territorial amounts transferred to you that each student designated on his or her Form T2202, T2202A, TL11A, TL11B, or T11C.

Notes

The student **must have entered this amount on line 24** of his or her Schedule YT(S11). He or she may have chosen to transfer an amount that is less than the available territorial amount. The student cannot transfer to you any unused amounts carried forward from a previous year.

If the student was a resident of another territory or province on December 31, 2009, special rules may apply. Call the Canada Revenue Agency (CRA) to determine the amount you can claim on line 5860.

Other rules may apply if the student has a spouse or a common-law partner. Read line 324 in the *General Income Tax and Benefit Guide*.

Receipts – If you are filing a paper return, **do not include the student's Schedule YT(S11)**, forms, or official tuition fees receipts. Whether you are filing a paper return or electronically, keep all of your documents in case we ask to see them.

Line 5864 – Amounts transferred from your spouse or common-law partner

You can claim these amounts if the rules are met for claiming the amount on line 326 of federal Schedule 1.

Complete Schedule YT(S2), *Territorial Amounts Transferred From Your Spouse or Common-Law Partner*, to calculate your claim. Attach this schedule to your return.

Line 5868 – Medical expenses

The medical expenses you can claim on line 5868 are the same as those you can claim on line 330 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2009 and must not have been claimed on a 2008 return.

Line 5872 – Allowable amount of medical expenses for other dependants

In addition to the medical expenses claimed on line 5868, you can claim medical expenses for other dependants.

The medical expenses you use to calculate your claim on line 5872 are the same as those used to calculate your federal claim on line 331 of your federal Schedule 1. They have to cover the **same 12-month period** ending in 2009 and must not have been claimed on a 2008 return.

The maximum amount you can claim is \$10,000 for each dependant.

Line 5896 – Donations and gifts

To calculate your claim for line 5896, enter the amounts from lines 345 and 347 of federal Schedule 9 and multiply them by the rates on lines 30 and 31 of Form YT428.

Step 2 – Yukon tax on taxable income

Enter on line 34 your taxable income from line 260 of your return. Use this amount to determine which **one** of the four columns you have to complete. Enter this amount on line 35 of the applicable column and complete the calculation.

Step 3 – Yukon tax

Line 43 – Yukon tax on split income

If you have to pay federal tax on split income on line 424 of your federal Schedule 1, complete Part 2 of Form T1206, *Tax on Split Income*, to calculate the Yukon tax that applies to this income. Form T1206 also contains a special rule that applies to the amount you enter on line 428 of your return. You can find more information on tax on split income in the *General Income Tax and Benefit Guide*.

Line 51 – Yukon additional tax for minimum tax purposes

If you have to pay federal minimum tax as calculated on Form T691, *Alternative Minimum Tax*, you will have to determine your Yukon additional tax for minimum tax purposes.

To do this, complete the calculation on line 51 of Form YT428. You can find information about minimum tax in the *General Income Tax and Benefit Guide*.

Line 59 – Territorial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be eligible to claim a territorial foreign tax credit.

To claim the credit, get Form T2036, *Provincial or Territorial Foreign Tax Credit*, from the CRA's Web site or by contacting us (read the section called "For more information" at the beginning of this book).

Enter, on line 59 of Form YT428, the tax credit amount calculated at line 5 of Form T2036.

Receipts – Attach Form T2036 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Lines 61 to 74 – Yukon low-income family tax credit

This credit reduces Yukon tax by up to \$300 for low-income individuals and families who were resident in Yukon at the end of the year. Complete the calculation of your **adjusted net income** at lines 61 to 65 of Form YT428. You can claim this credit if your **adjusted net income** is less than \$25,000.

If you had a spouse or common-law partner on December 31, 2009, you can claim this credit if you are the person with the higher net income.

If you both had the same net income, you and your spouse or common-law partner must decide who will claim the tax credit, as only one of you can make this claim.

Note

Enter your marital status and the information about your spouse or common-law partner (including his or her net income, even if it is zero) in the Identification area on page 1 of your return.

If you are completing this return for a person who died in 2009, you can claim this credit for the person if he or she otherwise qualifies.

Form YT479, Yukon Credits

Lines 1 to 4 – Yukon political contribution tax credit

You can deduct part of the contributions you made in 2009 to a registered Yukon political party or to a candidate seeking election to the Yukon Legislative Assembly.

How to claim

Enter your total contributions on line 1 of Form YT479, and determine the amount to enter on line 2 as follows:

- For contributions of **more than \$1,150**, enter \$500 on line 2.
- For contributions of **\$1,150 or less**, complete the calculation for line 2 on the *Territorial Worksheet* in this book.

Receipts – For each contribution, attach to your paper return the official receipt signed by an official agent of the political party or candidate. If you are filing electronically, keep all your documents in case we ask to see them.

Lines 5 to 14 – Small business investment tax credit

You can claim this credit if, at the end of the year, you were a resident of Yukon **and** you were 19 or older.

The credit is equal to 25% of the value of eligible shares and subordinated debt that you invested in eligible Yukon businesses in 2009 (that you did not claim on your 2008 return) or in the first 60 days of 2010.

Enter on line 5 of Form YT479, the tax credit amount shown on Certificate YSBITC-1, *Small Business Corporation Investment Tax Credit* (issued by the Yukon government).

Receipts – Attach the YSBITC-1 certificate to your paper return or, if you are filing electronically, keep all your documents in case we ask to see them.

Unused small business investment tax credit

You can carry forward your unused small business tax credits for seven years or carry them back three years.

Any unused tax credit is shown on your most recent notice of assessment or notice of reassessment. Enter any unused credit from previous years on line 6 of Form YT479 to reduce your 2009 Yukon tax. The maximum amount available is \$25,000 per year. This limit includes any carryover amount.

You may not need all of your credit to reduce your 2009 territorial income tax to zero. Complete the calculation for lines 12 to 14 on the *Territorial Worksheet* in this book to determine any unused credit available to carry back to previous years.

Lines 15 to 24 – Labour-sponsored venture capital corporation tax credit

You can claim a credit equal to 25% of eligible investments you made in the Fireweed Fund Corporation in 2009 (that you did not claim on your 2008 return) or in the first 60 days of 2010. The maximum annual credit is \$1,250.

If the investment was made into a spousal or common-law partner RRSP, you or your spouse or common-law partner may claim the tax credit.

Enter, on line 15 of Form YT479, the amount shown on the tax credit certificate you received from the Fireweed Fund Corporation.

Receipts – Attach the certificate to your paper return or, if you are filing electronically, keep all your documents in case we ask to see them.

Tax Tip

You are also eligible for a federal tax credit. For details, read lines 413 and 414 in the *General Income Tax and Benefit Guide*.

Unused labour-sponsored venture capital corporation tax credit

You can carry forward your unused labour-sponsored venture capital corporation tax credits for seven years or carry them back three years.

Any unused tax credit is shown on your most recent notice of assessment or notice of reassessment. Enter any unused credit from previous years on line 16 of Form YT479 to reduce your 2009 Yukon tax.

You may not need all of your credit to reduce your 2009 territorial income tax to zero. Complete the calculation for lines 22 to 24 on the *Territorial Worksheet* in this book to determine any unused credit available to carry back to previous years.

Line 25 – Research and development tax credit

You can claim this credit if you were a resident of Yukon at the end of the year and you made eligible expenditures in the tax year for scientific research and experimental development carried out in Yukon.

To claim the credit, get Form T1232, *Yukon Research and Development Tax Credit (Individuals)*, from the CRA's Web site or by contacting us (read the section called "For more information" at the beginning of this book).

Enter, on line 25 of Form YT479, the tax credit calculated at line 8 of Form T1232.

Receipts – Attach Form T1232 to your paper return. If you are filing electronically, keep all your documents in case we ask to see them.

Line 27 – Yukon First Nations income tax credit

If you resided on Yukon First Nations settlement land at the end of the year, complete Form YT432, *Yukon First Nations Tax*.

This form contains all the information about this credit.