



## Yukon Tax

T3YT  
T3 2019

Complete this form for a trust resident in Yukon or for a non-resident trust that carries on a business through a permanent establishment in Yukon. **Include a completed copy of this form with the trust's return.**

**Taxable income** (line 56 of the return) \_\_\_\_\_ | \_\_\_\_\_ | **1**

**Step 1 – Yukon tax on taxable income****Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)**

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$47,630 or less	more than \$47,630, but not more than \$95,259	more than \$95,259, but not more than \$147,667	more than \$147,667, but not more than \$500,000	more than \$500,000	
Enter the amount from line 1.						<b>2</b>
Base amount	–	–	–	–	–	<b>3</b>
Line 2 minus line 3	=	=	=	=	=	<b>4</b>
Rate	x	x	x	x	x	<b>5</b>
Line 4 multiplied by line 5	=	=	=	=	=	<b>6</b>
Tax on base amount	+	+	+	+	+	<b>7</b>
<b>Yukon on taxable income</b> (line 6 plus line 7)	=	=	=	=	=	<b>8</b>

**Trusts other than GRE and QDT**

**Yukon tax on taxable income:** \_\_\_\_\_ (amount from line 1) | x | = \_\_\_\_\_ | **9**

**Step 2 – Donations and gifts tax credit**

Total donations and gifts

Line 14 of Schedule 11A	14812									
On the first \$200 or less			x	=						<b>10</b>
On the remainder			x	=		+				<b>11</b>

**Donations and gifts tax credit** (line 10 plus line 11) \_\_\_\_\_ | 14814 | = \_\_\_\_\_ | **12**

**Step 3 – Yukon tax**

Enter the amount from line 8 or line 9 above.

Yukon recovery tax (line 42 of Form T3QDT-WS)					14801					<b>13</b>
Subtotal (line 13 plus line 14)					14804	+				<b>14</b>
						=				<b>15</b>

Donations and gifts tax credit (line 12) \_\_\_\_\_ | 16

Dividend tax credit

Line 24 of Schedule 8	x	=	14818	+						<b>17</b>
Line 31 of Schedule 8	x	=	14815	+						<b>18</b>

Minimum tax carryover

Line 19 of Schedule 11	x	=	14816	+						<b>19</b>
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Total credits (add lines 16 to 19) \_\_\_\_\_ | = | \_\_\_\_\_ | **20**

Subtotal (line 15 minus line 20. If negative, enter "0".) \_\_\_\_\_ | = | \_\_\_\_\_ | **21**

Yukon additional tax for minimum tax purposes (amount L from Chart 3 of Schedule 12) \_\_\_\_\_ | 14802 | + | \_\_\_\_\_ | **22**

Subtotal (line 21 plus line 22) \_\_\_\_\_ | 14805 | = | \_\_\_\_\_ | **23**

Yukon foreign tax credit  
(from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) \_\_\_\_\_ | 14810 | \_\_\_\_\_ | **24**

Total Yukon political contributions \_\_\_\_\_ | 14821 | \_\_\_\_\_ | **25**

Allowable political contribution tax credit (see instructions on back) \_\_\_\_\_ | 14820 | + | \_\_\_\_\_ | **26**

Total credits (line 24 plus line 26) \_\_\_\_\_ | = | \_\_\_\_\_ | **27**

**Yukon tax** (line 23 minus line 27. If negative, enter "0".) \_\_\_\_\_ | 14840 | = | \_\_\_\_\_ | **28**

Enter the amount of line 28 on line 82 of the return.

## Yukon Tax Instructions

### What's new for 2019

The base amounts and the tax on base amounts have changed. The rate that applies to the amount of other than eligible dividends, for the purpose of the dividend tax credit has changed.

#### Line 26 – Allowable political contribution tax credit

A trust can deduct, from its taxes payable to Yukon, part of the amounts it paid to either:

- registered political party of the territory
- a candidate seeking election to serve in the Yukon Legislative Assembly

Attach an official receipt to the return as proof of payment, and use the **applicable** column to calculate the allowable credit.

Total political contributions in the year: \_\_\_\_\_ **A**

Enter amount A on line 25.

	Contributions of \$400 or less	Contributions more than \$400 but not more than \$750	Contributions more than \$750 but not more than \$1,275	Contributions over \$1,275	
Amount A					1
Contribution base	–	–	–		2
Line 1 minus line 2	=	=	=		3
Credit rate	×	×	×		4
Line 3 multiplied by line 4	=	=	=		5
Base credit	+	+	+		6
Allowable credit (line 5 plus line 6)	=	=	=		7

Enter this amount on line 26.

#### Yukon research and development tax credit

On line 91 of the trust's return, enter the amount of credit from Form T1232, Yukon Research and Development Tax Credit (Individuals), and include a copy of the form with the return.

#### If you have questions...

If you have questions about Yukon tax credits, contact:

Department of Finance  
 Government of Yukon  
 2071, 2nd Avenue, 3rd floor  
 Post Office Box 2703  
 Whitehorse YT Y1A 2C6  
 Telephone: **867-667-5343** or **1-800-661-0408**

If you have questions about Yukon tax, visit the Canada Revenue Agency (CRA) website at [canada.ca/taxes](http://canada.ca/taxes), or call **1-800-959-8281**.