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## New for Yukon for 2019

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The personal income levels used to calculate your Yukon tax have changed.

The amounts for most territorial non-refundable tax credits have changed.

A new refundable **Yukon Government Carbon Price Rebate** is available for individuals and businesses.

See “Yukon Government Carbon Price Rebate – Individuals” below and “Line 29 – Yukon Business Carbon Price Rebate” on page 65.

## Yukon benefits for individuals and families

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### Yukon child benefit

This benefit is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. This benefit is combined with the Canada child benefit into one monthly payment.

You do not need to apply for the Yukon child benefit. The Canada Revenue Agency (CRA) will use the information from your Canada child benefits application to determine if you are entitled to receive this benefit.

### Yukon Government Carbon Price Rebate – Individuals

You will receive the basic rebate automatically, based on the information on your return. However, if you resided outside of Whitehorse at the end of the year, complete Part 1 of Schedule YT(S14), Yukon Government Carbon Price Rebate, to claim a 10% remote supplement. This schedule contains more information about this rebate.

### File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2019 income tax and benefit return(s) by April 30, 2020. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from these programs.

The Yukon child benefit and the Yukon Government Carbon Price Rebate are funded by Yukon. The Yukon child benefit also gets a contribution from Indigenous and Northern Affairs Canada on behalf of Indian children. (The term “Indian” is defined in the Indian Act.)

For more information about these programs, go to [canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/yukon](http://canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/yukon) or call the CRA at 1-800-387-1193.

## Did you reside on the Settlement Land of a Yukon First Nation?

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If you resided on the Settlement Land of a self-governing Yukon First Nation at the end of the year, enter the First Nation name and identification number on page 1 of your return.

Complete Form YT432, Yukon First Nations Tax, to calculate the part of your federal and territorial tax that is transferred to the self-governing Yukon First Nation government responsible for the Settlement Land where you resided. Attach a copy to your return.

## Completing your Yukon forms

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All the information you need to complete Form YT428, Yukon Tax, Form YT479, Yukon Credits, and Form YT432, Yukon First Nations Tax, is included in this package. Complete the forms that apply to you and attach a copy to your return.

These forms and those referenced in this guide are available at [canada.ca/cra-forms](http://canada.ca/cra-forms).

### Definitions

**Spouse** refers to a person you are legally married to.

**Common-law partner** refers to a person who is not your spouse but with whom you are in a conjugal relationship, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship).
- This person is the parent of your child by birth or adoption.
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support.

**End of the year** means **any** of the three following dates:

- December 31, 2019
- the date you left Canada if you emigrated in 2019
- the date of death for a person who died in 2019

## Form YT428, Yukon Tax

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Complete Form YT428 if **one** of the following applies:

- You were a resident of Yukon at the end of the year.
- You were a non-resident of Canada in 2019, and **any** of the following applies:
  - You earned income from employment in Yukon.
  - You received income from a business with a permanent establishment **only** in Yukon.

## When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

Complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions, **instead of Form YT428**, if **both** of the following apply:

- You resided in Yukon on December 31, 2019 (or the date you left Canada if you emigrated in 2019).
- All or part of your 2019 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** Yukon.

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2019.
- You were carrying on business in more than one province or territory in Canada or were receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

## Part A – Yukon non-refundable tax credits

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The eligibility criteria and rules for claiming the Yukon non-refundable tax credits are the same as those 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 reduced your claim for the amounts on lines 30000, 30100, 30300, 30425, 30400, 30500, 30450, 31600, 31800, 32400, and 32600 of your return, you also need to reduce the corresponding amounts on lines 58040, 58080, 58120, 58160, 58170, 58180, 58189, 58440, 58480, 58600, and 58640 of your Form YT428 in the same manner.

### Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount from line 30300 of your return.

**Note**

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

### Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount from line 30400 of your return.

**Note**

If you were a single parent on December 31, 2019, and you choose to include all the universal child care benefit (UCCB) lump-sum payment you received in 2019 in your dependant's income, include this amount when calculating their net income.

## Line 58189 – Caregiver amount for infirm children under 18 years of age

You can claim this amount if the rules are met for claiming the amount on line 30500 of your return.

### Note

Only residents of Yukon are eligible for this amount. If you were not a resident of Yukon at the end of the year, you cannot claim this credit when calculating your Yukon tax even if you may have received income from a source in Yukon in 2019.

## Line 58310 – Canada employment amount

You can claim this amount if you met the rules for claiming the amount on line 31260 of your return.

### Note

Only residents of Yukon are eligible for this amount. If you were not a resident of Yukon at the end of the year, you cannot claim this credit when calculating your Yukon tax even if you may have received income from a source in Yukon in 2019.

## Line 58326 – Children’s arts amount

You can claim up to \$500 per child for fees paid in 2019 relating to the cost of registration or membership for your (or your spouse’s or common-law partner’s) child in a **prescribed program** of artistic, cultural, recreational, or developmental activity.

The child must have been **under 16 years of age** (or under 18 years of age if eligible for the disability tax credit on line 58440 of Form YT428) at the start of the year the eligible arts expense was paid.

You can claim this amount if another person has not already claimed the same fees, and the total amount claimed is not more than the maximum allowable amount if only one of you were making the claim.

### Children with disabilities

If the child is eligible for the disability tax credit and is **under 18 years of age** at the start of the year, you can claim an additional \$500 if a minimum of \$100 is paid for registration or membership fees for a **prescribed program** in an artistic activity.

### Notes

Eligible expenses do not include amounts that can be claimed under the Yukon children’s fitness tax credit (line 1 of Form YT479, Yukon Credits) or as a deduction by any person, such as the child care expenses deduction (line 21400 of the return). In addition eligible expenses do not include amounts that any person has claimed as a tax credit.

Programs that are part of a school curriculum are not eligible.

If an organization provides your child with two **distinct** prescribed programs and one program is eligible for the children’s arts amount and the other program is eligible for the children’s fitness tax credit, you should get two receipts. If you get only one receipt, it must clearly show the amount paid to the organization for each distinct program.

### Prescribed program

To qualify for this amount, a program must be **all** of the following:

- ongoing (lasting at least eight consecutive weeks, or in the case of children's camps, five consecutive days)
- supervised
- suitable for children

The program must also meet **at least one** of the following conditions:

- It contributes to the development of creative skills or expertise in an artistic or cultural activity.
- It provides a substantial focus on wilderness and the natural environment.
- It helps children develop and use particular intellectual skills.
- It includes structured interaction between children where supervisors teach or help children develop interpersonal skills.
- It provides enrichment or tutoring in academic subjects.

### Note

An activity that develops creative skills or expertise is eligible only if it is intended to improve a child’s dexterity or coordination or helps in acquiring and applying knowledge through artistic or cultural activities such as literary arts, visual arts, performing arts, music, media, languages, customs, and heritage.

### Reimbursement of an eligible expense

You can claim only the part of the amount you have not been, or will not be, reimbursed for. However, you can claim the full amount if the reimbursement is reported as income (such as a benefit shown on a T4 slip) and you did not deduct the reimbursement anywhere else on your return.

#### Note

Only residents of Yukon are eligible for this amount. If you were not a resident of Yukon at the end of the year, you cannot claim this credit when calculating your Yukon tax even if you may have received income from a source in Yukon in 2019.

### Supporting documents

Do not send any supporting documents when you file your return. Keep them in case we ask to see them later.

### Line 58330 – Adoption expenses

You can claim this amount if the rules are met for claiming the amount on line 31300 of your return.

#### Note

Only residents of Yukon are eligible for this amount. If you were not a resident of Yukon at the end of the year, you cannot claim this credit when calculating your Yukon tax even if you may have received income from a source in Yukon in 2019.

### Line 58560 – Your tuition, education, and textbook amounts

Complete Schedule YT(S11), Territorial Tuition, Education, and Textbook Amounts.

### Transferring amounts

If you do not need to use all of your 2019 tuition amount to reduce your territorial income tax to zero, you can transfer all or some of the unused part to one of the following individuals:

- your spouse or common-law partner (who would claim it on line 59090 of their Schedule YT(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form YT428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 for their Form YT428)

#### Note

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 58120 or 58640.

You must complete the "Transfer or carryforward of unused amount" section of Schedule YT(S11) to transfer an amount. You must also complete any of the following applicable forms to **designate** who can claim the transferred amount and to **specify** the territorial amount this person can claim:

- T2202, Tuition and Enrolment Certificate
- TL11A, Tuition and Enrolment Certificate – University Outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States

The transferred amount may be different than the amount calculated for the same person on your federal Schedule 11. Enter the territorial amount you are transferring on line 17 of your Schedule YT(S11).

### Carrying forward amounts

Complete the "Transfer or carryforward of unused amount" section of Schedule YT(S11) to calculate the amount you can carry forward to a future year. This amount is the part of your tuition, education, and textbook amounts that you do not need to use for the year and are not transferring to your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule YT(S11), but do not send your other documents. Keep all your documents in case we ask to see them later.

## Line 58600 – Tuition amount transferred from a child

You can claim this amount if the rules are met for claiming an amount on line 32400 of your return.

### How to claim this amount

Enter on line 58600 the total of all territorial amounts that each student has transferred to you as shown on their Form T2202, TL11A, or TL11C.

#### Notes

The student must have entered this amount on line 17 of their Schedule YT(S11). They may have chosen to transfer an amount that is less than the available territorial amount. The student cannot transfer to you any unused tuition, education, and textbook amounts carried forward from a previous year.

If you and the student were not residents of the same territories or provinces on December 31, 2019, special rules may apply. Contact the Canada Revenue Agency to find out how much you can claim on line 58600.

### Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

#### Note

Only the student must attach Schedule YT(S11) to their paper return.

## Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

## Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses claimed on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

## Part B – Yukon tax on taxable income

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Enter your taxable income from line 26000 of your return on line 36 in Part B of your Form YT428.

Use the amount from line 36 to decide which column in Part B to complete.

### Yukon tax rates for 2019

The following tax rates are used in the calculation of your Yukon tax on taxable income:

- 6.4% on the portion of your taxable income that is \$47,630 or less, **plus**
- 9% on the portion of your taxable income that is more than \$47,630 but not more than \$95,259, **plus**
- 10.9% on the portion of your taxable income that is more than \$95,259 but not more than \$147,667, **plus**
- 12.8% on the portion of your taxable income that is more than \$147,667 but not more than \$500,000, **plus**
- 15% on the portion of your taxable income that is more than \$500,000.

## Part C – Yukon tax

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### Line 45 – Yukon tax on split income

If you are reporting an amount on line 40424 of your return for federal tax on split income, complete Part 3 of Form T1206, Tax on Split Income, to calculate the Yukon tax to enter on line 42800 of your return.

For more information about tax on split income, see the Federal income tax and benefit guide.

### Line 52 – Yukon additional tax for minimum tax purposes

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 52 of Form YT428 to determine your Yukon additional tax for minimum tax purposes.

For more information about minimum tax, see the Federal income tax and benefit guide.

## Line 54 – 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 able to claim a territorial foreign tax credit.

To claim this credit, complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 54 of your Form YT428, the tax credit calculated on your Form T2036.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T2036.

## Lines 56 and 57 – Yukon political contribution tax credit

You can deduct part of the contributions you made in 2019 to a registered Yukon political party or to a candidate seeking election to the Yukon Legislative Assembly.

### How to claim this credit

Enter your total contributions on line 56 of Form YT428 and calculate the amount to enter on line 57 as follows:

- For contributions of **more than \$1,275**, enter \$650 on line 57.
- For contributions of **\$1,275 or less**, complete the calculation for line 57 using Worksheet YT428.

### Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach the official receipt (signed by an official agent of the political party or candidate) for each contribution.

## Form YT479, Yukon Credits

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You may be entitled to the credits listed in this section even if you do not have to pay tax. If the total of these credits is more than the taxes you have to pay, you may get a refund for the difference.

To claim these credits, attach a completed Form YT479, Yukon Credits, to your return.

## Line 1 – Children's fitness tax credit

You can claim up to \$1,000 per child for eligible fees paid in 2019 for the cost of registration or membership for your (or your spouse's or common-law partner's) child in a **prescribed program** of physical activity.

The child must have been **under 16 years of age** (or under 18 years of age if eligible for the disability tax credit on line 58440 of Form YT428) at the start of the year the eligible fitness expense was paid.

The refundable part of the credit is 6.4% of the total eligible fees.

You can claim this tax credit if another person has not already claimed the same fees, and the total claimed is not more than the maximum allowable tax credit if only one of you were making the claim.

### Children with disabilities

If the child is eligible for the disability tax credit and is **under 18 years of age** at the start of the year, you can claim an additional \$500 if a minimum of \$100 is paid for registration or membership fees for a **prescribed program** of physical activity.

#### Notes

If you paid an amount that would qualify to be claimed as child care expenses (line 21400 of the return) **and** the children's fitness tax credit, you must first claim this amount as child care expenses. Any unused part can be claimed for the children's fitness tax credit if the requirements are met.

If an expense is eligible for the children's fitness tax credit, it is **not** eligible for the children's arts amount (line 58326 of Form YT428).

If an organization provides your child with two **distinct** prescribed programs and one program is eligible for the children's fitness tax credit and the other program is eligible for the children's arts amount, you should get two receipts. If you get only one receipt, it must clearly show the amount paid to the organization for each distinct program.

### **Prescribed program**

To qualify for the children's fitness tax credit, a program must be **all** of the following:

- ongoing (lasting at least eight consecutive weeks, or in the case of children's camps, five consecutive days)
- supervised
- suitable for children
- require significant physical activity (most of the activities must generally include a significant amount of physical activity contributing to cardiorespiratory endurance **and** muscular strength, muscular endurance, flexibility, and/or balance)

#### **Notes**

For a child who is eligible for the disability tax credit, the requirement for significant physical activity is met if the activities result in movement and in an observable use of energy in a recreational context.

Physical activity includes horseback riding but does not include activities where a child rides mainly on or in a motorized vehicle.

### **Reimbursement of an eligible expense**

You can claim only the part of the tax credit you have not been, or will not be, reimbursed for. However, you can claim the full tax credit if the reimbursement is reported as income (such as a benefit shown on a T4 slip) and you did not deduct the reimbursement anywhere else on your return.

Enter, on line 63800 of your Form YT479, the amount of the total eligible fees up to a maximum of \$1,000 per child. Multiply this amount by 6.4% and enter the result on line 1 of your Form YT479.

### **Supporting documents**

Do not send any supporting documents when you file your return. Keep them in case we ask to see them later.

### **Lines 2 to 12 – 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 years of age 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 2019 (that you did not claim on your 2018 return) or in the first 60 days of 2020.

Enter, on line 2 of your Form YT479, the amount of the tax credit shown on Certificate YSBITC-1, Small Business Corporation Investment Tax Credit (issued by the Yukon government).

### **Unused small business investment tax credit**

You can carry forward your unused small business investment 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 reassessment. Enter any unused credit from previous years on line 3 of Form YT479 to reduce your 2019 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 2019 territorial income tax to zero. Complete lines 7 to 9 to calculate your unused credit available to carry back to previous years.

### **Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your YSBITC-1 certificate.

### **Lines 13 to 25 – 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 2019 (that you did not claim on your 2018 return) or in the first 60 days of 2020. The maximum annual credit is \$1,250.

If the investment was made into a spousal or common-law partner registered retirement savings plan, you or your spouse or common-law partner can claim the tax credit.

Enter, on line 13 of your Form YT479, the amount of the tax credit shown on the tax credit certificate you received from the Fireweed Fund Corporation.

### **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 reassessment. Enter any unused credit from previous years on line 14 of your Form YT479 to reduce your 2019 Yukon tax.



You may not need all of your credit to reduce your 2019 territorial income tax to zero. Complete lines 20 to 22 to calculate your unused credit available to carry back to previous years.

**Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your certificate.

**Line 28 – 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.

**How to claim this credit**

Complete Form T1232, Yukon Research and Development Tax Credit (Individuals).

Enter, on line 28 of your Form YT479, the tax credit calculated on your Form T1232.

**Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1232.

**Line 29 – Yukon Business Carbon Price Rebate**

You may be able to claim this rebate if, in 2019, you operated a business in Yukon or you earned income from a rental property while you lived in Yukon.

**How to claim this credit**

Complete Part 2 of Schedule YT(S14), Yukon Government Carbon Price Rebate.

Enter, on line 29 of your Form YT479, the rebate calculated on your Schedule YT(S14).

**Supporting documents**

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Schedule YT(S14).

**Line 30 – Yukon First Nations income tax credit**

If you resided on the Settlement Land of a self-governing Yukon First Nation at the end of the year, complete Form YT432, Yukon First Nations Tax. This form contains all the information about this credit.