Yukon Tax

Complete this form and **attach a copy** to your return. For more information, see the forms book.

Step 1 – Yukon non-refundable tax credits

	For internal use only **5611**			
Basic personal amount	**claim $10,382** 5804			1
Age amount (amount from line 301 of your federal Schedule 1)	**(maximum $6,446)** 5808 +			2
Spouse or common-law partner amount (amount from line 303 of your federal Schedule 1)	5812 +			3
Amount for an eligible dependant (amount from line 305 of your federal Schedule 1)	5816 +			4
Amount for children born in 1993 or later (amount from line 367 of your federal Schedule 1)	5825 +			5
Amount for infirm dependants age 18 or older (amount from line 306 of your federal Schedule 1)	5820 +			6
CPP or QPP contributions: (amount from line 308 of your federal Schedule 1)	5824 +			•7
(amount from line 310 of your federal Schedule 1)	5828 +			•8
Employment Insurance premiums: (amount from line 312 of your federal Schedule 1)	5832 +			•9
(amount from line 317 of your federal Schedule 1)	5829 +			•10
Canada employment amount (amount from line 363 of your federal Schedule 1)	5834 +			11
Public transit amount (amount from line 364 of your federal Schedule 1)	5835 +			12
Children's fitness amount (amount from line 365 of your federal Schedule 1)	5838 +			13
Adoption expenses (amount from line 313 of your federal Schedule 1)	5833 +			14
Pension income amount (amount from line 314 of your federal Schedule 1) **(maximum $2,000)**	5836 +			15
Caregiver amount (amount from line 315 of your federal Schedule 1)	5840 +			16
Disability amount (for self) (amount from line 316 of your federal Schedule 1)	5844 +			17
Disability amount transferred from a dependant (amount from line 318 of your federal Schedule 1)	5848 +			18
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	5852 +			19
Your tuition, education, and textbook amounts **[attach Schedule YT(S11)]**	5856 +			20
Tuition, education, and textbook amounts transferred from a child	5860 +			21
Amounts transferred from your spouse or common-law partner **[attach Schedule YT(S2)]**	5864 +			22

Medical expenses:

Amount from line 330 of your federal Schedule 1	**5868**		23
Enter $2,024 or 3% of net income from line 236 of your return, whichever is **less**.	–		24
Line 23 minus line 24 (if negative, enter "0")	=		25
Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1	**5872** +		26
Add lines 25 and 26.	**5876** =	▶ +	27
Add lines 1 through 22 and line 27.		**5880** = ▶	28
Non-refundable tax credit rate		× **7.04%**	29
Multiply line 28 by line 29.		**5884** =	30

Donations and gifts:

Amount from line 345 of your federal Schedule 9	× 7.04% =		31
Amount from line 347 of your federal Schedule 9	×12.76% =	+	32
Add lines 31 and 32.	**5896** =	▶ +	33
Add lines 30 and 33. Enter this amount on line 46.	**Yukon non-refundable tax credits** **6150** =		34

Go to Step 2 on the next page. ➤

Step 2 – Yukon tax on taxable income

Enter your **taxable income** from line 260 of your return. **35**

Use the amount on line 35 to determine which **ONE** of the following columns you have to complete.

	If line 35 is **$40,970** or less	If line 35 is more than **$40,970** but not more than **$81,941**	If line 35 is more than **$81,941** but not more than **$127,021**	If line 35 is more than **$127,021**	
Enter the amount from line 35 in the applicable column.					**36**
	− 0 00	− 40,970 00	− 81,941 00	− 127,021 00	**37**
Line 36 minus line 37 (cannot be negative)	=	=	=	=	**38**
	× 7.04%	× 9.68%	× 11.44%	× 12.76%	**39**
Multiply line 38 by line 39.	=	=	=	=	**40**
	+ 0 00	+ 2,884 00	+ 6,850 00	+ 12,007 00	**41**
Add lines 40 and 41. **Yukon tax on taxable income** Go to **Step 3**.	=	=	=	=	**42**

Step 3 – Yukon tax

Enter your Yukon tax on taxable income from line 42.			**43**
Enter your Yukon tax on split income from Form T1206.	**6151**	+	•**44**
Add lines 43 and 44.		=	**45**

Enter your Yukon non-refundable tax credits from line 34.		**46**		
Yukon dividend tax credit:				
Credit calculated for line 6152 on the *Territorial Worksheet*	**6152** +	•**47**		
Yukon overseas employment tax credit:				
Amount from line 426 of your Schedule 1	× 44% = **6153** +	•**48**		
Yukon minimum tax carryover:				
Amount from line 427 of your Schedule 1	× 44% = **6154** +	•**49**		
Add lines 46 through 49.	= ▶		−	**50**
Line 45 minus line 50 (if negative, enter "0")			=	**51**
Yukon additional tax for minimum tax purposes:				
Amount from line 117 of Form T691	× 44% =		+	**52**
Add lines 51 and 52.			=	**53**

Yukon surtax:

Enter the amount from line 53.		**54**		
Base amount	− 6,000 00	**55**		
Line 54 minus line 55 (if negative, enter "0")	=	**56**		
Rate	× 5%	**57**		
Multiply line 56 by line 57. **Yukon surtax**	= ▶		+	**58**
Add line 53 and line 58. **Adjusted Yukon tax on income**			=	**59**
Enter the territorial foreign tax credit from Form T2036.			−	**60**
Line 59 minus line 60			=	**61**

Continue on the next page. ➤

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Step 3 – Yukon tax *(continued)*

Enter the amount from line 61 on the previous page.   **62**

Yukon low-income family tax credit

Net income from line 236 of your return		**63**
Universal Child Care Benefit repayment: Enter the amount from line 213 of your return.	+	**64**
Add lines 63 and 64.	=	**65**
Universal Child Care Benefit income: Enter the amount from line 117 of your return.	–	**66**
Line 65 minus line 66 (if negative, enter "0") **Adjusted net income**	=	**67**

If your adjusted net income (line 67) is **less than $25,000**, complete the following calculation. Otherwise, enter "0" on line 76. If you had a spouse or common-law partner on December 31, 2010, only the person with the **higher net income** can claim this credit.

Basic credit   claim $300 6384   **68**

Enter the amount from line 67.			**69**
Base amount	–	15,000 00	**70**
Line 69 minus line 70 (if negative, enter "0")	=		**71**
Applicable rate	×	3%	**72**
Multiply line 71 by line 72.	=	▶ –	**73**
Line 68 minus line 73 (if negative, enter "0")		=	**74**

Amount from line 62   × 80% =   **75**

Enter the amount from line 74 or line 75, whichever is **less**.   **Yukon low-income family tax credit**   –   **76**

Line 62 minus line 76 (if negative, enter "0")
Enter the result on line 428 of your return.   **Yukon tax**   =   **77**