



# Yukon First Nations Tax

YT432

T1 General – 2013

The Government of Canada and the Government of Yukon have concluded personal income tax administration agreements with many self-governing Yukon First Nations. The agreements provide that both the Government of Canada and the Government of Yukon will share the field of personal income tax with self-governing Yukon First Nations. They also provide for the co-ordination of the Personal *Income Tax Act of the Self-Governing Yukon First Nation* with the federal *Income Tax Act* and with the Yukon *Income Tax Act*. This co-ordination is done through the income tax and benefit return of individuals residing within the settlement lands of the self-governing First Nations. The transferred amount is referred to as "Yukon First Nations Tax." Yukon First Nations tax consists of a **federal abatement** and a Yukon First Nations income **tax credit**.

All individuals who reside within the settlement land of a self-governing Yukon First Nation, including those who are not citizens of a self-governing Yukon First Nation, have to identify themselves as residents of the settlement land of the particular self-governing Yukon First Nation. A citizen is determined in accordance with the constitution of the self-governing Yukon First Nation.

**Did you reside within one of the following self-governing Yukon First Nation settlement lands at the end of the year?**

Column 1		Column 2	
First Nation name	Identification number	First Nation name	Identification number
Champagne and Aishihik	11002	Carcross/Tagish	11001
Little Salmon/Carmacks	11006	Kluane	11003
Nacho Nyak Dun	11007	Kwanlin Dun	11004
Selkirk	11009		
Ta'an Kwäch'än	11010		
Teslin Tlingit	11011		
Tr'ondëk Hwëch'in	11012		
Vuntut Gwitchin	11013		

**If yes, enter the self-governing First Nation name and identification number in the box called "Residency information for tax administration agreements" on page 1 of your return.** If you have federal or Yukon tax payable, **attach a completed copy** of this form, and Form YT428, *Yukon Tax*, and Form YT479, *Yukon Credits*, to your return.

Individuals, including citizens of a self-governing Yukon First Nation, who **do not** reside within the settlement lands of a self-governing Yukon First Nation should tick "**No**" in the box called "Residency information for tax administration agreements" on page 1 of their return and should not complete this form.

The Canada Revenue Agency will use the information on this form to administer the personal income tax administration agreements with the self-governing Yukon First Nations.

## Federal refundable First Nations abatement

Enter the amount from line 54 of federal Schedule 1.

		1
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Federal abatement rate:

If your self-governing First Nation name is listed in column 1, **use 95%**.

If your self-governing First Nation name is listed in column 2, **use 75%**.

x		2
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Multiply line 1 by line 2. Enter the result on line 441 of your return.

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## Yukon First Nations income tax credit

Enter the amount from line 78 of Form YT428.

		4
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Enter the amount from line 26 of Form YT479.

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Line 4 minus line 5 (if negative, enter "0")

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Yukon income tax credit rate

x	95%	7
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Multiply line 6 by line 7. Enter the result on line 27 of Form YT479.

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Add lines 3 and 8.

Enter the result on line 432 of your return.

**Yukon First Nations tax**

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