



# Territorial Amounts Transferred from your Spouse or Common-Law Partner

**Schedule YT(S2)  
2022**

Protected B when completed

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's territorial amounts shown below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form YT428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form YT428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of Yukon at the end of the year, special rules may apply.

For more information, call the Canada Revenue Agency at **1-800-959-8281**.

<b>Age amount</b> (if your spouse or common-law partner was born in 1957 or earlier): Enter the amount from line 58080 of their Form YT428.	<b>59020</b>		<b>1</b>
<b>Caregiver amount for infirm children under 18 years of age:</b> Enter the amount from line 58189 of their Form YT428.	<b>59040</b> +		<b>2</b>
<b>Pension income amount:</b> Enter the amount from line 58360 of their Form YT428.	(maximum \$2,000) <b>59050</b> +		<b>3</b>
<b>Disability amount:</b> Enter the amount from line 58440 of their Form YT428.	<b>59070</b> +		<b>4</b>
<b>Tuition amount:</b> Enter the territorial amount designated to you from their forms T2202, TL11A, and/or TL11C.	<b>59090</b> +		<b>5</b>
Add lines 1 to 5.	=		<b>6</b>
<b>Spouse's or common-law partner's taxable income:</b>			
Enter the amount from line 26000 of their return on line 7 if it is <b>\$50,197 or less</b> .			
If it is <b>more than \$50,197</b> , enter the result of the following calculation:			
Amount from line 8 of their Form YT428	÷ 6.4% =		<b>7</b>
Amount from line 58040 of their Form YT428			<b>8</b>
Amount from line 24 of their Form YT428	+		<b>9</b>
Amount from line 58560 of their Form YT428	+		<b>10</b>
Add lines 8 to 10.	=	▶	<b>11</b>
<b>Spouse's or common-law partner's adjusted taxable income:</b>			
Line 7 minus line 11 (if negative, enter "0")	<b>59120</b> =	▶	<b>12</b>
Line 6 minus line 12 (if negative, enter "0")	<b>Territorial amounts transferred from your spouse or common-law partner</b>		<b>13</b>

See the privacy notice on your return.