

**Yukon Corporation Tax Calculation
(2016 and later tax years)****Schedule 443****Protected B**
when completed

Corporation's name	Business number	Year	Tax year-end Month	Day
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- Use this schedule if your corporation had a permanent establishment (as defined under section 400 of the federal *Income Tax Regulations*) in Yukon and had taxable income earned in the year in the Yukon.
- This schedule is a worksheet only and is not required to be filed with your *T2 Corporation Income Tax Return*.

Part 1 – Calculation of income subject to Yukon lower and higher tax ratesTaxable income for Yukon * **A****Income eligible for Yukon lower tax rate:**Amount from line 400 of the T2 return **B**Amount from line 405 of the T2 return **C**Amount from line 427 of the T2 return **D**Amount B, C, or D, whichever is the least **E**Amount E $\times \frac{\text{taxable income for Yukon}^*}{\text{taxable income earned in all provinces}^{**}}$ = **F****Income subject to Yukon higher tax rate** (amount A minus amount F) **G**

Enter amount F and/or amount G on the applicable line(s) in Part 2.

* If the corporation has a permanent establishment only in the Yukon, enter the taxable income from line 360 of the T2 return. Otherwise, enter the taxable income allocated to Yukon from column F in Part 1 of Schedule 5, *Tax Calculation Supplementary – Corporations*.

** Includes the territories and the offshore areas for Nova Scotia and Newfoundland and Labrador.

Part 2 – Calculation of Yukon tax before credits**Yukon tax at the lower rate:**Amount F $\times 3\%$ = **H****Yukon tax at the higher rate:**Amount G $\times 15\%$ = **I****Yukon tax before credits** (amount H plus amount I) * **J**

* If the corporation has a permanent establishment in more than one province or is claiming a Yukon tax credit, enter amount J on line 245 of Schedule 5. Otherwise, enter it on line 760 of the T2 return.