

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

## Step 1 – Yukon non-refundable tax credits

	For internal use only	5611			
Basic personal amount	claim \$11,038	5804			1
Age amount (amount from line 301 of your federal Schedule 1)	(maximum \$6,854)	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 1996 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
Children's arts amount (amount from line 370 of your federal Schedule 1)		5841	+		14
Adoption expenses (amount from line 313 of your federal Schedule 1)		5833	+		15
Pension income amount (amount from line 314 of your federal Schedule 1)	(maximum \$2,000)	5836	+		16
Caregiver amount (amount from line 315 of your federal Schedule 1)		5840	+		17
Disability amount (for self) (amount from line 316 of your federal Schedule 1)		5844	+		18
Disability amount transferred from a dependant (amount from line 318 of your federal Schedule 1)		5848	+		19
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+		20
Your tuition, education, and textbook amounts [use and <b>attach</b> Schedule YT(S11)]		5856	+		21
Tuition, education, and textbook amounts transferred from a child		5860	+		22
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule YT(S2)]		5864	+		23
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			24	
Enter \$2,152 <b>or</b> 3% of line 236 of your return, whichever is <b>less</b> .	–			25	
Line 24 minus line 25 (if negative, enter "0")	=			26	
Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1	5872	+		27	
Add lines 26 and 27.	5876	=		▶	28
Add lines 1 to 23, and line 28.				5880	=
Yukon non-refundable tax credit rate			×	7.04%	30
Multiply line 29 by line 30.				5884	=
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	7.04% =		32	
Amount from line 347 of your federal Schedule 9	×	12.76% =	+	33	
Add lines 32 and 33.	5896	=		▶	34
Add lines 31 and 34.					
Enter this amount on line 47.				Yukon non-refundable tax credits	6150 =

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.

36

Complete the appropriate column depending on the amount on line 36.

	Line 36 is \$43,561 or less	Line 36 is more than \$43,561 but not more than \$87,123	Line 36 is more than \$87,123 but not more than \$135,054	Line 36 is more than \$135,054	
Enter the amount from line 36.					37
	– 0.00	– 43,561.00	– 87,123.00	– 135,054.00	38
Line 37 minus line 38 (cannot be negative)	=	=	=	=	39
	x 7.04%	x 9.68%	x 11.44%	x 12.76%	40
Multiply line 39 by line 40.	=	=	=	=	41
	+ 0.00	+ 3,067.00	+ 7,283.00	+ 12,767.00	42
Add lines 41 and 42. <b>Go to step 3.</b>	<b>Yukon tax on taxable income</b>				43

## Step 3 – Yukon tax

Enter your Yukon tax on taxable income from line 43.

44

Enter your Yukon tax on split income from Form T1206.

6151 + • 45

Add lines 44 and 45.

46

Enter your Yukon non-refundable tax credits from line 35.

47

Yukon dividend tax credit:

Credit calculated for line 6152 on the *Territorial Worksheet*

6152 + • 48

Yukon overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

x 44% = 6153 + • 49

Yukon minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 44% = 6154 + • 50

Add lines 47 to 50.

= ▶ – 51

Line 46 minus line 51 (if negative, enter "0")

= 52

Yukon additional tax for minimum tax purposes:

Amount from line 117 of Form T691

x 44% = + 53

Add lines 52 and 53.

= 54

### Yukon surtax

Enter the amount from line 54.

55

Base amount

– 6,000.00 56

Line 55 minus line 56 (if negative, enter "0")

= 57

Applicable rate

x 5% 58

Multiply line 57 by line 58.

Yukon surtax

= ▶ + 59

Add line 54 and line 59.

Adjusted Yukon tax on income

= 60

Enter the territorial foreign tax credit from Form T2036.

– 61

Line 60 minus line 61 (if negative, enter "0")

= 62

Continue on the next page. ➔

### Step 3 – Yukon tax (continued)

Protected B when completed

Enter the amount from line 62 on the previous page.

63

#### Yukon low-income family tax credit

Net income from line 236 of your return			64
Universal child care benefit repayment: Enter the amount from line 213 of your return.	+		65
Add lines 64 and 65.	=		66
Universal child care benefit income: Enter the amount from line 117 of your return.	-		67
Line 66 minus line 67 (if negative, enter "0") <b>Adjusted net income</b>	=		68

If your adjusted net income (line 68) is **less than \$25,000**, complete the following calculation. Otherwise, enter "0" on line 77. If you had a spouse or common-law partner on December 31, 2013, you can only claim this credit if you are the person with the **higher net income**.

Basic credit claim \$300 **6384** 69

Enter the amount from line 68.			70
Base amount	-	15,000.00	71
Line 70 minus line 71 (if negative, enter "0")	=		72
Applicable rate	x	3%	73
Multiply line 72 by line 73.	=		74
Line 69 minus line 74 (if negative, enter "0")	=		75

Amount from line 63  $\times 80\% =$  76

Enter the amount from line 75 or line 76, whichever is <b>less</b> .	<b>Yukon low-income family tax credit</b>	-	77
Line 63 minus line 77 (if negative, enter "0")			
Enter the result on line 428 of your return. <b>Yukon tax</b>		=	78