



# YUKON MANUFACTURING AND PROCESSING PROFITS TAX CREDIT

Name of corporation	Account / business number	Taxation year-end		
		Day	Month	Year

Use this form for corporations that maintained a permanent establishment in the Yukon Territory at any time in the taxation year, and had:

- taxable income earned in the Yukon Territory; and
- Canadian manufacturing and processing profits earned in the year in the Yukon Territory.

File a completed copy of this form with the corporation's *T2 Corporation Income Tax Return*.

Canadian manufacturing and processing profits for the year from line 233 on page 3 of the T2 return ..... (A)

**Deduct:**

Least of amounts on lines 223, 225 and 227 (or F, if it applies) of the small business deduction calculation on page 3 of the T2 return ..... (B)

..... (C)

Amount from line 235 on page 3 of the T2 return ..... (D)

Lesser of A and B ..... x  $\frac{\text{Taxable income earned in the Yukon}}{\text{Taxable income earned in all provinces}}$  ..... = ..... (E)

Lesser of C and D ..... x  $\frac{\text{Taxable income earned in the Yukon}}{\text{Taxable income earned in all provinces}}$  ..... = ..... (F)

Amount E ..... x  $\frac{\text{Number of days in the taxation year before Jan 1, 1993}}{\text{Number of days in the taxation year}}$  ..... x 2.5 % = ..... (G)

Amount E ..... x  $\frac{\text{Number of days in the taxation year after Dec 31, 1992}}{\text{Number of days in the taxation year}}$  ..... x 3.5 % = ..... (H)

Amount F ..... x  $\frac{\text{Number of days in the taxation year before Jan 1, 1993}}{\text{Number of days in the taxation year}}$  ..... x 7.5 % = ..... (I)

Amount F ..... x  $\frac{\text{Number of days in the taxation year after Dec 31, 1992 and before Jan 1, 1994}}{\text{Number of days in the taxation year}}$  ..... x 10.5 % = ..... (J)

Amount F ..... x  $\frac{\text{Number of days in the taxation year after Dec 31, 1993}}{\text{Number of days in the taxation year}}$  ..... x 12.5 % = ..... (K)

**Yukon manufacturing and processing profits tax credit-** Total of amounts G, H, I, J and K ..... (L)

Enter amount L on line 634 of Schedule T2S-TC

### Certification

Signature only required if this form is filed separately from signed T2 return.

I, \_\_\_\_\_, certify that the information given on this form is, to the best of my knowledge, correct and complete.

Please print

Date

Signature of authorized person

Position or office