



# YUKON RESEARCH AND DEVELOPMENT TAX CREDIT (INDIVIDUALS)

Use this form to calculate your refundable Yukon research and development (R&D) tax credit.  
If you are completing a return for a corporation, use Schedule 442 of the T2 return.

Form T1232 has to be filed no later than 12 months after your filing due date for the year in which the expenditures were incurred.

You may qualify if you made eligible expenditures in the tax year for scientific research and experimental development carried out in Yukon. You must have been a resident in Yukon on the last day of the tax year to qualify.

An **eligible expenditure** is one that meets the definition under "qualified expenditure" in subsection 127(9) of the federal *Income Tax Act*.

Please give details of your expenditures on a separate sheet of paper.  
**Attach** it and a completed copy of this form to your return.

|                                |   |
|--------------------------------|---|
| <b>Part 1 – Identification</b> | <b>Tax year ► 2008</b>                                      |
| Name (print) _____             | Social insurance number<br> _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ |
| Address (print) _____          |   |

|  |               |
|--|---------------|
| <b>Part 2 – Eligible expenditures</b>                                |               |
| Enter your total eligible expenditures for R&D in the tax year _____ | _ _  <b>1</b> |

|   |                                 |     |          |               |
|---|---------------------------------|-----|----------|---------------|
| <b>Part 3 – Calculating your credit</b>                                     |                                 |     |          |               |
| Amount from line 1 _____  | × 15% =                         | _ _ | <b>2</b> |               |
| Amount from line 1 paid or payable to the Yukon College _____               | × 5% =                          | _ _ | +        | _ _  <b>3</b> |
| Add lines 2 and 3 _____   | =                               | _ _ | ►        | _ _  <b>4</b> |
| Credit allocated from a partnership _____                                   |                                 | _ _ |          | _ _  <b>5</b> |
| Credit allocated from a trust _____   | +                               | _ _ |          | _ _  <b>6</b> |
| Add lines 5 and 6 _____   | =                               | _ _ | ►        | _ _  <b>7</b> |
| Add lines 4 and 7   |                                 |     | +        | _ _           |
| Enter the amount from line 8 on line 25 of Form YT479, <i>Yukon Credits</i> | <b>Yukon R&amp;D tax credit</b> | =   | _ _      | _ _  <b>8</b> |

|  |   |      |       |     |   |   |   |
|--|---|------|-------|-----|---|---|---|
| <b>Certification</b>   |   |      |       |     |   |   |   |
| I certify that the information given on this form is correct and complete. |   |      |       |     |   |   |   |
| Signature _____  |   |      |       |     |   |   |   |
| Date   | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"> _ </td> <td style="border: 1px solid black; width: 20px; height: 20px;"> _ </td> <td style="border: 1px solid black; width: 20px; height: 20px;"> _ </td> </tr> </table> | Year | Month | Day | _ | _ | _ |
| Year   | Month   | Day  |       |     |   |   |   |
| _  | _   | _    |       |     |   |   |   |

**Access to Information and Protection of Privacy Act**  
 The personal information requested on this form is collected under the authority of and used for the purpose of administering the *Income Tax Act* (Yukon). If you have questions about the collection or use of this information, contact the Yukon Department of Finance, 3rd Floor – 2071, 2nd Avenue, Box 2703, Whitehorse YT Y1A 2C6. The telephone number is 1-867-667-5343.