

You have to complete this form for a trust resident in Yukon **and** for a non-resident trust that carries on a business through a permanent establishment in Yukon. **Include a completed copy of this form with the trust's return.**

**Taxable income** (line 56 of the return) \_\_\_\_\_ **1**

**Step 1 – Yukon tax on taxable income**

**Testamentary trusts or grandfathered inter vivos trusts**

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	<b>\$40,726 or less</b>	more than <b>\$40,726</b> , but not more than <b>\$81,452</b>	more than <b>\$81,452</b> , but not more than <b>\$126,264</b>	more than <b>\$126,264</b>
Enter the amount from line 1.	<b>2</b> _____	_____	_____	_____ <b>2</b>
Base amount	<b>3</b> – 0 00	– 40,726 00	– 81,452 00	– 126,264 00 <b>3</b>
Line 2 minus line 3	<b>4</b> = _____	= _____	= _____	= _____ <b>4</b>
Rate	<b>5</b> × 7.04%	× 9.68%	× 11.44%	× 12.76% <b>5</b>
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> = _____	= _____	= _____	= _____ <b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 2,867 00	+ 6,809 00	+ 11,936 00 <b>7</b>
<b>Yukon tax on taxable income</b> (line 6 plus line 7)	<b>8</b> = _____	= _____	= _____	= _____ <b>8</b>

**Inter vivos trusts (other than grandfathered)**

**Yukon tax on taxable income:** \_\_\_\_\_ Line 1 \_\_\_\_\_ × 12.76% = \_\_\_\_\_ **9**

**Step 2 – Donations and gifts tax credit**

Total donations and gifts	Line 17A of Schedule 11	14812 •	_____	_____	_____ <b>10</b>
	On the first \$200 or less	_____	× 7.04% =	_____	_____ <b>11</b>
	On the remainder	_____	× 12.76% =	_____	_____ <b>11</b>
<b>Donations and gifts tax credit</b> (line 10 plus line 11)				14814 =	_____ <b>12</b>

**Step 3 – Yukon tax**

Enter the amount from line 8 or line 9 above. \_\_\_\_\_ **14801** = \_\_\_\_\_ **13**

Donations and gifts tax credit (line 12)					_____ <b>14</b>
Dividend tax credit					
Line 24 of Schedule 8	_____	× 35.44% =	14818 =	+	_____ <b>15</b>
Line 31 of Schedule 8	_____	× 22.24% =	14815 =	+	_____ <b>16</b>
Minimum tax carryover					
Line 30 of Schedule 11	_____	× 44% =	14816 =	+	_____ <b>17</b>
Total credits (add lines 14 to 17)				=	_____ <b>18</b>
Subtotal (line 13 minus line 18. If negative, enter "0".)				=	_____ <b>19</b>

Yukon additional tax for minimum tax purposes	(Amount M from Chart 3 of Schedule 12)	14802 =	+	_____ <b>20</b>
Subtotal (line 19 plus line 20)		14805 =	_____ <b>21</b>	
Surtax	(Line 21 minus \$6,000) × 5% =	14790 =	+	_____ <b>22</b>
Subtotal (line 21 plus line 22)				_____ <b>23</b>

Yukon foreign tax credit (from Form T2036, <i>Provincial or Territorial Foreign Tax Credit</i> )	14810 •	_____	_____ <b>24</b>
Total Yukon political contributions	14821 •	25	_____ <b>25</b>
Allowable political contribution tax credit (see instructions on back)	14820 =	+	_____ <b>26</b>
Total credits (line 24 plus line 26)			_____ <b>27</b>

**Yukon tax** (line 23 minus line 27. If negative, enter "0".)  
Enter this amount on line 82 of the return. \_\_\_\_\_ **14840** = \_\_\_\_\_ **28**

# Yukon Tax Instructions

## What's new for 2009

The base amounts and the tax on base amounts have changed.

See below for more information about the following amounts:

- allowable political contribution tax credit; and
- Yukon research and development tax credit.

### Line 26 – Allowable political contribution tax credit

A trust can deduct, from its taxes payable to Yukon, part of the amounts it paid to:

- a registered political party of the territory; or
- a candidate seeking election to serve in the Legislative Assembly.

Attach an official receipt to the return as proof of payment, and use the **applicable** column to calculate the allowable credit.

Total political contributions in the year: \_\_\_\_\_ **A**

Enter amount A on line 25.

		Contributions of \$100 or less	Contributions more than \$100, but not more than \$550	Contributions more than \$550, but not more than \$1,150	Contributions over \$1,150
Amount A	1				
Contribution base	2	–	–	–	
		0 00	100 00	550 00	
Line 1 minus line 2	3	=	=	=	
Credit rate	4	×	×	×	
		75%	50%	33.33%	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	+	+	+	
		0 00	75 00	300 00	
Allowable credit – line 5 plus line 6	7	=	=	=	500 00
Enter this amount on line 26.					

### Yukon research and development tax credit

Claim this credit on line 91 of the trust's return. On line 91, enter the amount of credit from Form T1232, *Yukon Research and Development Tax Credit (Individuals)*, and include a copy of the form with the return.

## If you have questions...

If you have questions about Yukon tax credits, contact:

Department of Finance  
Government of Yukon  
2071 2<sup>nd</sup> Avenue, 3<sup>rd</sup> floor  
PO Box 2703  
Whitehorse YT Y1A 2C6

Telephone: **867-667-5343** or **1-800-661-0408**

If you have questions about Yukon tax, visit the Canada Revenue Agency (CRA) Web site at [www.cra.gc.ca](http://www.cra.gc.ca), or call the CRA at **1-800-959-8281**. To get forms, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms), or call **1-800-959-2221**.