



# Yukon First Nations Tax

YT432

T1 General – 2013

The Government of Canada and the Government of Yukon have concluded personal income tax administration agreements with many self-governing Yukon First Nations. The agreements provide that both the Government of Canada and the Government of Yukon will share the field of personal income tax with self-governing Yukon First Nations. They also provide for the co-ordination of the Personal *Income Tax Act of the Self-Governing Yukon First Nation* with the federal *Income Tax Act* and with the Yukon *Income Tax Act*. This co-ordination is done through the income tax and benefit return of individuals residing within the settlement lands of the self-governing First Nations. The transferred amount is referred to as "Yukon First Nations Tax." Yukon First Nations tax consists of a **federal abatement** and a Yukon First Nations income **tax credit**.

All individuals who reside within the settlement land of a self-governing Yukon First Nation, including those who are not citizens of a self-governing Yukon First Nation, have to identify themselves as residents of the settlement land of the particular self-governing Yukon First Nation. A citizen is determined in accordance with the constitution of the self-governing Yukon First Nation.

**Did you reside within one of the following self-governing Yukon First Nation settlement lands at the end of the year?**

| Column 1               |                       | Column 2          |                       |
|------------------------|-----------------------|-------------------|-----------------------|
| First Nation name      | Identification number | First Nation name | Identification number |
| Champagne and Aishihik | 11002                 | Carcross/Tagish   | 11001                 |
| Little Salmon/Carmacks | 11006                 | Kluane            | 11003                 |
| Nacho Nyak Dun         | 11007                 | Kwanlin Dun       | 11004                 |
| Selkirk                | 11009                 |                   |                       |
| Ta'an Kwäch'än         | 11010                 |                   |                       |
| Teslin Tlingit         | 11011                 |                   |                       |
| Tr'ondëk Hwëch'in      | 11012                 |                   |                       |
| Vuntut Gwitchin        | 11013                 |                   |                       |

If yes, enter the self-governing First Nation name and identification number in the box called "Residency information for tax administration agreements" on page 1 of your return. If you have federal or Yukon tax payable, **attach a completed copy** of this form, and Form YT428, *Yukon Tax*, and Form YT479, *Yukon Credits*, to your return.

Individuals, including citizens of a self-governing Yukon First Nation, who **do not** reside within the settlement lands of a self-governing Yukon First Nation should tick "No" in the box called "Residency information for tax administration agreements" on page 1 of their return and should not complete this form.

The Canada Revenue Agency will use the information on this form to administer the personal income tax administration agreements with the self-governing Yukon First Nations.

## Federal refundable First Nations abatement

Enter the amount from line 54 of federal Schedule 1.

Federal abatement rate:

If your self-governing First Nation name is listed in column 1, **use** 95%.

If your self-governing First Nation name is listed in column 2, **use** 75%.

Multiply line 1 by line 2. Enter the result on line 441 of your return.

|   |  |   |
|---|--|---|
|   |  | 1 |
| × |  | 2 |
| = |  | 3 |

## Yukon First Nations income tax credit

Enter the amount from line 78 of Form YT428.

Enter the amount from line 26 of Form YT479.

Line 4 minus line 5 (if negative, enter "0")

Yukon income tax credit rate

Multiply line 6 by line 7. Enter the result on line 27 of Form YT479.

Add lines 3 and 8.

Enter the result on line 432 of your return.

|   |     |   |
|---|-----|---|
|   |     | 4 |
| – |     | 5 |
| = |     | 6 |
| × | 95% | 7 |
| = |     | 8 |
| + |     | 8 |
| = |     | 9 |

**Yukon First Nations tax**