



Yukon First Nations Tax

YT432

T1 General – 2012

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 48 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
+		9

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* At the time of printing, potential tax administration agreements were under discussion with the Carcross/Tagish First Nation, which could lead to the sharing of personal income tax with the Carcross/Tagish First Nation. Such agreements may be implemented between the Government of Canada and the Carcross/Tagish First Nation, and the Government of Yukon and the Carcross/Tagish First Nation on or before December 31, 2012. If so, the Canada Revenue Agency will use the Carcross/Tagish First Nation settlement lands information and the calculation of the federal refundable First Nations abatement and the Yukon First Nations income tax credit to administer the agreements with the Carcross/Tagish First Nation.