



Yukon First Nations Tax

YT432

T1 General – 2014

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.

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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.

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| × | 95% | 7 |
| = | | 8 |
| + | | |
| = | | 9 |

Yukon First Nations tax

See the privacy notice on your return.