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Yukon Government Gouvernement

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Yukon Research and Development Tax Credit (Individuals)

Complete 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.

You may qualify for this credit if you made eligible expenditures in the tax year. An **eligible expenditure** is one that meets the definition under "qualified expenditure" in subsection 127(9) of the federal *Income Tax Act*, incurred by you in the tax year in respect of scientific research and experimental development carried on in the Yukon. You must have been a resident in Yukon on the last day of the tax year to qualify.

Please give details of your eligible expenditures on a separate sheet of paper. 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.

If you are filing electronically, keep all your documents in case we ask to see them at a later date. **If you are filing a paper return, attach this form and your eligible expenditures sheet.**

Tax year ▶ 2015

Part 1 – Identification

Name (print)

Social insurance number

Address (print)

Part 2 – Eligible expenditures

Enter your total eligible expenditures for R&D in the tax year. **1**

Part 3 – Calculating your credit

Enter the amount from line 1.	× 15% =			**2**
Enter the amount from line 1 paid or payable to the Yukon College.	× 5% =	+		**3**
Add lines 2 and 3.		=	▶	**4**
Enter the credit allocated from a partnership.				**5**
Enter the credit allocated from a trust.		+		**6**
Add lines 5 and 6.		=	▶ +	**7**
Add lines 4 and 7. Enter the amount from line 8 on line 20 of Form YT479, *Yukon Credits*.		**Yukon R&D tax credit**	=	**8**

Certification

I certify that the information given on this form is correct and complete.

Signature

Date Year Month Day

See the privacy notice on your return.

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 Department of Finance, Government of Yukon, 2071 2nd Avenue, 3rd floor, Post Office Box 2703, Whitehorse YT Y1A 2C6. The telephone number is **867-667-5343**.

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou en composant le **1-800-959-7383**.)

Canada