

Part 4 – Territorial tax (multiple jurisdictions)

Protected B when completed
T2203 – 2014

Section YT428MJ, Yukon tax

Complete this section if you have income allocated to Yukon in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return. 1

Complete the appropriate column depending on the amount on line 1.

| | Line 1 is \$43,953 or less | Line 1 is more than \$43,953 but not more than \$87,907 | Line 1 is more than \$87,907 but not more than \$136,270 | Line 1 is more than \$136,270 | |
|--|-------------------------------|---|--|----------------------------------|---|
| Enter the amount from line 1 | | | | | 2 |
| | 0,00 | 43,953,00 | 87,907,00 | 136,270,00 | 3 |
| Line 2 minus line 3 (cannot be negative) | | | | | 4 |
| | 7.04% | 9.68% | 11.44% | 12.76% | 5 |
| Multiply line 4 by line 5. | | | | | 6 |
| | 0,00 | 3,094,00 | 7,349,00 | 12,882,00 | 7 |
| Yukon tax on taxable income | | | | | 8 |
| Add lines 6 and 7. | | | | | |

Enter your Yukon tax on taxable income from line 8. 9
 Enter your Yukon tax on split income from Form T1206. 10
 Add lines 9 and 10. 11

| | | | | | |
|---|--|--|--|---|----|
| Enter your Yukon non-refundable tax credits from line D in the Yukon column in Part 3 of this form. | | | | | 12 |
| Yukon dividend tax credit: | | | | | |
| Credit calculated for line 13 on the <i>Yukon Worksheet (MJ)</i> | | | | | 13 |
| Yukon overseas employment tax credit: | | | | | |
| Amount from line 426 of your federal Schedule 1 <input type="text"/> × 44% = | | | | | 14 |
| Yukon minimum tax carryover: | | | | | |
| Amount from line 427 of your federal Schedule 1 <input type="text"/> × 44% = | | | | | 15 |
| Add lines 12 to 15. | | | | | 16 |
| Line 11 minus line 16 (if negative, enter "0") | | | | | 17 |
| Yukon additional tax for minimum tax purposes: | | | | | |
| Amount from line 117 of Form T691 <input type="text"/> × 44% = | | | | | 18 |
| Add lines 17 and 18. | | | | | 19 |
| Percentage of income allocated to Yukon from column 5 of the chart in Part 1 of this form | | | | % | 20 |
| Multiply line 19 by the percentage on line 20. | | | | | 21 |

If you were **not a resident of Yukon**, enter the amount from line 21 on line 25 below, and continue on line 26.

Adjustments for residents of Yukon

| | | | | | |
|---|--|--|--|---|----|
| Total of Yukon amount for children born in 1997 or later from line 5825, Canada employment amount from line 5834, public transit amount from line 5835, children's fitness amount from line 5838, children's arts amount from line 5841, and adoption expenses from line 5833 in the Yukon column in Part 3 of this form <input type="text"/> × 7.04% = | | | | | 22 |
| Percentage of income not allocated to Yukon: 100% minus percentage on line 20 | | | | % | 23 |
| Multiply line 22 by the percentage calculated on line 23. | | | | | 24 |
| Lines 21 minus line 24 (if negative, enter "0") | | | | | 25 |
| Adjusted Yukon income tax | | | | | |

Continue on the next page. ➔

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Section YT428MJ, Yukon tax (continued)

Enter the amount from line 25 on the previous page. 26

Yukon surtax

| | | | | |
|--|---|-------|----|----|
| Enter the amount from line 26. | | | | 27 |
| Base amount | – | 6,000 | 00 | 28 |
| Line 27 minus line 28 (if negative, enter "0") | = | | | 29 |
| Applicable rate | x | 5% | | 30 |
| Multiply line 29 by line 30. | = | | | 31 |
| Yukon surtax | | | | 31 |
| Add lines 26 and 31. | | | | 32 |

If, at the end of the year, you were **not a resident of Yukon**, enter the amount from line 32 on line 49 below.

| | | | |
|--|---|--|----|
| Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036. | | | 33 |
| Line 32 minus line 33 (if negative, enter "0") | = | | 34 |

Yukon low-income family tax credit (for residents of Yukon only)

| | | | | |
|---|---|--|--|----|
| Net income from line 236 of your return | | | | 35 |
| Universal child care benefit repayment: Enter the amount from line 213 of your return. | + | | | 36 |
| Add lines 35 and 36. | = | | | 37 |
| Universal child care benefit income: Enter the amount from line 117 of your return. | – | | | 38 |
| Line 37 minus line 38 (if negative, enter "0") | = | | | 39 |
| Adjusted net income | | | | |

If your adjusted net income (line 39) is **less than \$25,000**, complete the following calculation. Otherwise, enter "0" on line 48. If you had a spouse or common-law partner on December 31, 2014, only the person with the **higher net income** can claim this credit.

Basic credit claim \$300 6384 40

| | | | | |
|--|---|--------|----|----|
| Enter the amount from line 39. | | | | 41 |
| Base amount | – | 15,000 | 00 | 42 |
| Line 41 minus line 42 (if negative, enter "0") | = | | | 43 |
| Applicable rate | x | 3% | | 44 |
| Multiply line 43 by line 44. | = | | | 45 |
| Line 40 minus line 45 (if negative, enter "0") | | | | 46 |

Amount from line 34 x 80% = 47

Enter the amount from line 46 or line 47, whichever is **less**. **Yukon low-income family tax credit** 48

Line 34 minus line 48 (if negative, enter "0"). **Yukon tax** 49

See the privacy notice on your return.

Yukon Amounts Transferred From Your Spouse or Common-Law Partner

If, at the end of the year, your spouse or common-law partner was **a resident of Yukon**, complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's territorial amounts shown below.

If he or she was **not a resident of Yukon** at the end of the year, complete Form YT428 or YT428MJ and this schedule for him or her as if he or she was a resident of Yukon.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form YT428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form YT428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$6,916.

Otherwise, enter the amount from line 5808 of his or her Form YT428.

Amount for children born in 1997 or later:

Enter the amount from line 5825 of his or her Form YT428.

Pension income amount:

Enter the amount from line 5836 of his or her Form YT428. (maximum \$2,000)

Disability amount:

Enter the amount from line 5844 of his or her Form YT428.

Tuition, education, and textbook amounts: Enter the territorial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Yukon, complete Schedule YT(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 5.

| | | |
|---|--|---|
| | | 1 |
| + | | 2 |
| + | | 3 |
| + | | 4 |
| + | | 5 |
| = | | 6 |

Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$43,953 or less. If the taxable income is more than \$43,953, enter instead the result of the following calculation: amount from line 44 of his or her Form YT428 divided by 7.04%.

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5834, 5835, 5838, 5841, and 5833 from his or her Form YT428, plus line 17 of his or her Schedule YT(S11).

His or her adjusted taxable income:

Line 7 minus line 8 (if negative, enter "0")

Line 6 minus line 9 (if negative, enter "0")

Enter this amount on line 5864 in the Yukon column in Part 3 of Form T2203.

| | | |
|---|--|----|
| | | 7 |
| - | | 8 |
| = | | 9 |
| = | | 10 |

**Yukon amounts transferred from your
spouse or common-law partner**

See the privacy notice on your return.

Yukon Tuition, Education, and Textbook Amounts

If you were a **student** who was a **resident of Yukon**, complete the regular Schedule YT(S11), *Territorial Tuition, Education, and Textbook Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

If you were a **student** who was **not a resident of Yukon** but you have income allocated to that territory in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Yukon tuition, education, and textbook amounts to claim on line 5856 in the Yukon column in Part 3 of Form T2203.

If you are the **individual** designated by a student who was not a resident of Yukon at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it on behalf of each student as if he or she were a resident of Yukon.

Do not attach the schedules (S11) or (S11)MJ to your return.

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment | | **1**

Eligible tuition fees paid for 2014 | | **2**

Education and textbook amounts for 2014

Part-time student: use column B of Forms T2202A, TL11A, TL11B, and TL11C.

Do not include any month that is also included in column C.

Only one claim per month (**maximum 12 months**)

Education amount:

Number of months from column B | | × \$120 = | | **3**

Textbook amount:

Number of months from column B | | × \$20 = + | | **4**

Add lines 3 and 4. = | | **5**

Full-time student: use column C of Forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (**maximum 12 months**)

Education amount:

Number of months from column C | | × \$400 = | | **6**

Textbook amount:

Number of months from column C | | × \$65 = + | | **7**

Add lines 6 and 7. = | | **8**

Add lines 2, 5, and 8. **Total 2014 tuition, education, and textbook amounts** + | | **9**

Add lines 1 and 9. **Total available tuition, education, and textbook amounts** = | | **10**

As the student, enter the amount of your taxable income from line 260 of your return if it is \$43,953 or less. If your taxable income is more than \$43,953, enter instead the result of the following calculation: amount from line 9 of section YT428MJ in Part 4 of your Form T2203 divided by 7.04%.

Total of lines 5804 to 5848 in the Yukon column in Part 3 of Form T2203 - | | **11**

Line 11 minus line 12 (if negative, enter "0") = | | **12**

Unused Yukon tuition, education and textbook amounts claimed for 2014 Enter the amount from line 1 or line 13, whichever is **less**. - | | **13**

Line 13 minus line 14 = | | **14**

2014 tuition, education, and textbook amounts claimed for 2014 Enter the amount from line 9 or line 15, whichever is **less**. + | | **15**

Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Yukon column in Part 3 of Form T2203. **Yukon tuition, education, and textbook amounts claimed by the student for 2014** = | | **16**

Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts.

Enter the amount from line 9. (maximum \$5,000) | | **18**

Amount from line 16 - | | **19**

Line 18 minus line 19 (if negative, enter "0") = | | **20**

Enter on this line, and on line 5860 in the Yukon column in Part 3 of your Form T2203 **or** on line 5 of your Schedule YT(S2)MJ, the amount transferred (cannot be more than line 20). **Yukon tuition, education, and textbook amounts transferred** | | **21**

See the privacy notice on your return.

