

Use these charts to do some of the calculations you may need to complete Form YT428, *Yukon Tax*.

You can find more information about completing these charts on pages 1 to 3 of the forms book.

Keep this *Territorial Worksheet* for your records. **Do not attach** it to the return you send us.

Line 5816 – Amount for an eligible dependant

Base amount		7,611	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5816 of Form YT428, \$6,919 or the amount on line 3, whichever is less .	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		9,308	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,848, enter \$3,848)	=			3
If you claimed this dependant on line 5816, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5820 of Form YT428, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		16,989	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,848, enter \$3,848)	=			3
If you claimed this dependant on line 5816, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5840 of Form YT428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2005)

(see line 5844 on page 2 of the forms book)

Maximum supplement		3,848	00	1
Total child care and attendant care expenses claimed for you by anyone				2
Base amount	-	2,254	00	3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5844 of Form YT428, **the amount on line 5 plus \$6,596** (maximum claim \$10,444), **unless** this chart is being completed for the claim on line 5848.

Territorial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount	6,596	00	1
If the dependant was under age 18 on December 31, 2005, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older , enter "0".			2
Add lines 1 and 2			3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form YT428			4
Add lines 3 and 4			5
Dependant's taxable income (from line 260 of his or her return)			6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")			7
Enter, on line 5848 of Form YT428, the amount on line 3 or line 7, whichever is less .			7

Enter on line 5848 of Form YT428 the total amount claimed for **all** disabled dependants.
 If, at the end of the year, you and your dependant were not residents of the same territory or province, special rules may apply. Call us to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,844 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)			3

Enter, on line 5872 of Form YT428, the total amount claimed for **all** dependants.