

Yukon First Nations Tax

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	
First Nation name	Identification number
Champagne and Aishihik	1 1002
Kluane	1 1003
Little Salmon/Carmacks	1 1006
Nacho Nyak Dun	1 1007
Selkirk	1 1009
Ta'an Kwäch'än	1 1010
Teslin Tlingit	1 1011
Tr'ondëk Hwëch'in	1 1012
Vuntut Gwitchin	1 1013



Column 2	
First Nation name	Identification number
Carcross/Tagish	11001
Kwanlin Dun	11004

If "yes", enter the self-governing First Nation name and identification number in the box called "Residency information for tax administration agreements" on page 6 [1] of your return. If you have federal or Yukon tax payable, **attach a completed copy** of this form, 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 6 [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 53
of your federal Schedule 1.

		1
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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%.

x		2
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Multiply line 1 by line 2.

Enter the result on line 441 of your return.

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		3
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Yukon First Nations income tax credit

Enter the amount from line 55 of Form YT428.

Enter the amount from line 21 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 22 of Form YT479.

		4
-		5
=		6
×	95%	7

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+		8
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Add lines 3 and 8.

Enter the result on line 432
of your return.

**Yukon First
Nations tax**

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See the privacy notice on your return.