

Complete the calculations that apply to you and attach a copy of this form to your return. For details, see the back of the form.

Yukon political contribution tax credit

Yukon political contributions made in 2000	6385		1
Enter the credit you calculated on the back of this form (maximum \$500)			2
Yukon tax from line 428 of your return			3
Enter the amount from line 2 or 3, whichever is less.	Yukon political contribution tax credit		4

Other Yukon tax credits

Small business investment tax credit (Certificate YSBITC-1)	6387		• 5
Unused small business investment tax credit from previous years	+		6
Add lines 5 and 6	=		7
Yukon tax from line 428 of your return			8
Amount from line 4	-		9
Line 8 minus line 9	=		10
Enter the amount from line 7 or line 10 whichever is less. (maximum \$25,000)	Small business investment tax credit		+ 11

Request for carryback of unused small business investment tax credit

(See the chart on the back)

Enter the amount you want to carry back to 1999 6380 •

Labour-sponsored venture capital corporation tax credit from the tax credit certificate (Maximum \$1,250)	6383		• 12
Yukon tax from line 428 of your return			13
Enter the total of lines 4 and 11	-		14
Line 13 minus line 14	=		15
Enter the amount from line 12 or line 15, whichever is less	Labour-sponsored venture capital corporation tax credit		+ 16

Mineral exploration tax credit from Form T1199	Mineral exploration tax credit 6388		+ • 17
Add lines 11, 16, and 17	Other Yukon tax credits		= ▶ + 18

Yukon First Nations income tax credit

Enter the amount from line 8 of Form YT432 **Yukon First Nations income tax credit** 6386 + • 19

Add lines 4, 18, and 19. Enter the result on line 479 of your return. **Yukon credits** = 20

Information About Yukon Credits

Yukon political contribution tax credit

You can deduct part of the contributions you made in 2000 to a registered Yukon political party or to a candidate seeking election to the Legislative Assembly.

Attach to your paper return official receipts signed by an official agent of the political party or candidate. If you are using NETFILE, keep them in case we ask to see them.

How to claim

Enter your total contributions on line 1, and determine the amount to enter on line 2 as follows.

- For contributions of **\$100 or less**, complete Column 1.
- For contributions of **more than \$100 but not more than \$550**, complete Column 2.
- For contributions of **more than \$550 but not more than \$1,150**, complete Column 3.
- For contributions of **more than \$1,150**, enter \$500 on line 2.

	Column 1	Column 2	Column 3	
Enter your total contributions				A
	- 0	- 100.00	- 550.00	B
Line A minus line B	=	=	=	C
	x 75%	x 50%	x 33.33%	D
Multiply line C by the percentage on line D	=	=	=	E
	+ 0	+ 75.00	+ 300.00	F
Add line E and line F	=	=	=	G

Enter the result **on line 2** on the front of this form.

Small business investment tax credit

You can claim this credit if, at the end of the year, you were a resident of the Yukon **and** you were 19 or older. The credit is equal to 25% of the value of eligible shares and subordinated debt that you invested in eligible Yukon businesses in 2000 (that you did not claim on your 1999 return), or in the first 60 days of 2001.

The maximum credit available is \$25,000 per investor per year. This limit includes any carryover amount.

Enter on line 5 on the front of this form the tax credit amount shown on Certificate YSBITC-1 (issued by the Yukon Department of Economic Development). Attach the Certificate to your paper return or, if you are using NETFILE, keep it in case we ask to see it.

Enter on line 6 the unused amount from 1999.

You can carry forward unused tax credits for seven years, or back three years. However, you cannot carry back credits to a year before 1999. Any unused tax credit is shown on your most recent *Notice of Assessment* or *Notice of Reassessment*.

Use the chart below to calculate the credit amount you do not need to reduce your 2000 Yukon tax to zero. Enter the amount you want to apply against your 1999 Yukon tax in box 6380 on the front of this form.

Unused small business investment tax credit

Amount from line 7		A
Amount from line 11	-	B
Line A minus line B	=	C

Yukon labour-sponsored venture capital corporation tax credit

You can claim a credit equal to 25% of eligible investments you made in the Fireweed Fund Corporation in 2000, or in the first 60 days of 2001. The maximum annual credit is \$1,250.

If the investment was made by a spousal RRSP, the tax credit may be claimed by either you or your spouse.

Enter on line 12 the amount shown on the tax credit certificate you received from the Fireweed Fund Corporation. Attach that certificate to your paper return or, if you are using NETFILE, keep it in case we ask to see it.

You are also eligible for a federal tax credit. For details, read lines 413 and 414 in the *General Income Tax and Benefit Guide*.

You can carry forward unused tax credits for seven years, or back three years. However, you cannot carry back credits to a year before 2000.

Any unused tax credit will be shown on your most recent *Notice of Assessment* or *Notice of Reassessment* you will receive for 2000.

Yukon mineral exploration tax credit

You can claim this credit if you were a resident of the Yukon at the end of the year, and you incurred qualified mineral exploration expenses. The expenses must have been incurred during 2000 to determine the existence, location, extent, or quality of a mineral resource in the Yukon.

Enter on line 17 on the front of this form the tax credit amount calculated on Form T1199, *Yukon Mineral Exploration Tax Credit*. Attach Form T1199 to your paper return. If you are using NETFILE, keep it in case we ask to see it.

Yukon First Nations income tax credit

If you resided on Yukon First Nations settlement land at the end of the year, see Form YT432, *Yukon First Nations Tax*, for information about this credit.

Enquiries

If you have questions about any of the Yukon tax credits, contact the Yukon Department of Finance at the address and telephone numbers on the page called *Information for Residents of the Yukon*.