



Nunavut Tax

NU428

T1 General – 2005

Complete this form and **attach a copy** of it to your return. For details, see pages 1 to 4 in the forms book.

Step 1 – Nunavut tax on taxable income

Enter your taxable income from line 260 of your return										1
Use the amount on line 1 to determine which ONE of the following columns you have to complete										
Enter the amount from line 1 in the applicable column		If line 1 is \$35,595 or less		If line 1 is more than \$35,595, but not more than \$71,190		If line 1 is more than \$71,190, but not more than \$115,739		If line 1 is more than \$115,739		
Line 2 minus line 3 (cannot be negative)		=		=		=		=		2
Multiply line 4 by line 5		=		=		=		=		3
Add lines 6 and 7		+		+		+		+		4
Go to Step 2		=		=		=		=		5
		=		=		=		=		6
		=		=		=		=		7
		=		=		=		=		8

Step 2 – Nunavut non-refundable tax credits

Important: Territorial non-refundable tax credits may be **different** from the federal amounts claimed on Schedule 1. For details, see the *Territorial Worksheet* and pages 1 to 3 in the forms book.

		For internal use only		5614						
Basic personal amount		claim \$10,674		5804						9
Age amount (if born in 1940 or earlier)		(use territorial worksheet)		5808		+				10
Spouse or common-law partner amount										
Base amount		10,674		00						
Minus: his or her net income from page 1 of your return		-								
Result: (if negative, enter "0")		=		5812		+				11
Amount for an eligible dependant		(use territorial worksheet)		5816		+				12
Amount for infirm dependants age 18 or older		(use territorial worksheet)		5820		+				13
Canada Pension Plan or Quebec Pension Plan contributions:										
(amount from line 308 of your federal Schedule 1)		5824		+						• 14
(amount from line 310 of your federal Schedule 1)		5828		+						• 15
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)		5832		+						• 16
Pension income amount (amount from line 314 of your federal Schedule 1)		5836		+						17
Caregiver amount (use territorial worksheet)		5840		+						18
Disability amount (see line 5844 on page 2 in the forms book)		5844		+						19
Disability amount transferred from a dependant (use territorial worksheet)		5848		+						20
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852		+						21
Your tuition and education amounts [attach Schedule NU(S11)]		5856		+						22
Tuition and education amounts transferred from a child		5860		+						23
Amounts transferred from your spouse or common-law partner [attach Schedule NU(S2)]		5864		+						24
Medical expenses from line 330 of your federal Schedule 1		5868		25						
Enter \$1,844 or 3% of line 236, whichever is less		-		26						
Line 25 minus line 26 (if negative, enter "0")		=		27						
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Territorial Worksheet</i>		5872		+		28				
Add lines 27 and 28		5876		=		+				29
Add lines 9 through 24, and line 29		5880		=		+				30
Non-refundable tax credits rate		x		4%						31
Multiply line 30 by line 31		5884		=						32
Donations and gifts:										
Amount from line 345 of your federal Schedule 9		x 4% =								33
Amount from line 347 of your federal Schedule 9		x 11.5% =		+						34
Add lines 33 and 34		5896		=		+				35
Add lines 32 and 35		Nunavut non-refundable tax credits		6150		=				36

Go to Step 3 on the back →

Step 3 – Nunavut tax

Enter your Nunavut tax on taxable income from line 8					37
Nunavut tax on split income from Form T1206			6151	+	• 38
Add lines 37 and 38			=		39
Enter your Nunavut non-refundable tax credits from line 36					40
Nunavut dividend tax credit					
Amount from line 120 of your return			x 4% =	6152	+ • 41
Nunavut overseas employment tax credit					
Amount from line 426 on your Schedule 1			x 45% =	6153	+ • 42
Nunavut minimum tax carry-over					
Amount from line 427 on your Schedule 1			x 45% =	6154	+ • 43
Add lines 40 through 43			=		▶ 44
Line 39 minus line 44 (if negative, enter "0")				=	45
Nunavut additional tax for minimum tax purposes					
Amount from line 117 of Form T691			x 45% =		+ 46
Add lines 45 and 46				=	47
Enter the territorial foreign tax credit from Form T2036				-	48
Line 47 minus line 48					
Enter the result on line 428 of your return (if negative, enter "0")				=	49

Nunavut tax