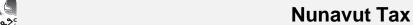
## T1 General - 2005



Nunavut

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 <b>ONE</b> of the following columns you have to complete  Enter the amount from line 1 in the applicable	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 <b>\$115,739</b>		-			
column												2
	- 0 0	00		35,595	00		71,190	00	_	115,739	00	3
Line 2 minus line 3 (cannot be negative)	=		=			=			=			4
	× 4%		×	7%		×	9%		×	11.5%	6	5
Multiply line 4 by line 5	=		=			=			=			6
	+ 0	00	+	1,424	00	+	3,915	00	+	7,925	00	7
Add lines 6 and 7 Nunavut tax on Go to Step 2 taxable income	=											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   0 0		
Minus: his or her net income from page 1 of your return	<u>–                                      </u>		
Result: (if negative, enter "0")	<u>=</u>	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 contribution	ons:		
· · · · · · · · · · · · · · · · · · ·	08 of your federal Schedule 1) 5824 +	•14	
	10 of your federal Schedule 1) 5828 +	•15	
	12 of your federal Schedule 1) 5832 +	●16	
Pension income amount (amount from line 3 <sup>r</sup>	14 of your federal Schedule 1) 5836 +	17	
Caregiver amount	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 3 <sup>r</sup>	19 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 <mark>+</mark>	23	
Amounts transferred from your spouse or common-law par		24	
Medical expenses from line 330 of your federal Schedule			
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 Territorial Worksheet	5872 + 28		
Add lines 27 and 28	5876 = +	29	
Add lines 9 through 24, and line 29	5880 <del>=</del>		30
Non-refundable tax credits rate		×	4% 31
Multiply line 30 by line 31		<u>5884</u> =	32
Donations and gifts:			
Amount from line 345 of your federal Schedule 9	× 4% =	33	
Amount from line 347 of your federal Schedule 9	× 11.5% = +	34	,
Add lines 33 and 34	5896 =	<u>+</u>	35
Add lines 32 and 35	Nunavut non-refundable tax	credits 6150 =	36

## 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	× 4% =	6152 +	• 41		
Nunavut overseas employment tax credit					
Amount from line 426 on your Schedule 1	× 45% =	6153 +	• 42		
Nunavut minimum tax carry-over					
Amount from line 427 on your Schedule 1	× 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	× 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")		Nunavut tax	<u> </u>	=	49