



Nunavut Tax

Complete this form and **attach a copy** of it to your return. For details, see pages 5014-N – 2 to 15 [1 to 4] in the forms book.


Step 1 – Nunavut tax on taxable income

Enter your **taxable income** from line 260 of your return

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1

continue on next page →

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete 

If line 1 is

Enter the amount from line 1
in the applicable column

Line 2 minus line 3
(cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7
**Nunavut tax on
taxable income**

**\$35,595
or less**

more than
**\$35,595, but not
more than \$71,190**

—	0	00

—	35,595	00

=		
×	4%	
=		

=		
×	7%	
=		

+	0	00
---	---	----

+	1,424	00
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=		
---	--	--

=		
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Go to Step 2

Go to Step 2



If line 1 is

Enter the amount from line 1
in the applicable column

Line 2 minus line 3
(cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7
**Nunavut tax on
taxable income**

more than
\$71,190, but not
more than
\$115,739



-	71,190	00

=		
×	9%	
=		

+	3,915	00
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=		
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Go to Step 2

more than
\$115,739



-	115,739	00

=		
×	11.5%	
=		

+	7,925	00
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=		
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Go to Step 2

continue on next page

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 5014-N – 3 to 15 [1 to 3] in the forms book.

	For internal use only			
Basic personal amount	claim \$10,674	5614		
		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 4 [1] of your return		-		
Result: (if negative, enter "0")		=		
				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

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Disability amount	(see line 5844 on page 5014-N – 7 to 8 [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
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Enter \$1,844 or 3% of line 236,
whichever is **less**

-			26
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Line 25 minus line 26 (if negative, enter "0")

=			27
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Allowable amount of medical expenses
for other dependants calculated for
line 5872 on the "Territorial
Worksheet"

5872	+			28
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Add lines 27 and 28

5876	=		
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Add lines 9 through 24, and line 29

+			29
---	--	--	-----------

5880	=		
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Non-refundable tax credits rate

			30
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×		4%	31
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Multiply line 30 by line 31

5884	=			32
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Donations and gifts:

Amount from line 345 of your federal Schedule 9

<input type="text"/>	<input type="text"/>	× 4%	=	<input type="text"/>	<input type="text"/>	33
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Amount from line 347 of your federal Schedule 9

<input type="text"/>	<input type="text"/>	× 11.5%	=	+	<input type="text"/>	<input type="text"/>	34
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Add lines 33 and 34	5896	=	<input type="text"/>	<input type="text"/>	34
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+	<input type="text"/>	<input type="text"/>	35
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Add lines 32 and 35	Nunavut non-refundable tax credits	6150	=	<input type="text"/>	<input type="text"/>	36
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Step 3 – Nunavut tax

Enter your Nunavut tax on taxable income from line 8

<input type="text"/>	<input type="text"/>	37
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Nunavut tax on split income
from Form T1206

6151	+		
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 ● 38

Add lines 37 and 38

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 39

Enter your Nunavut non-refundable tax credits
from line 36

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 40

Nunavut dividend tax credit

Amount from line 120 of your return

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 × 4% =

6152	+		
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 ● 41

Nunavut overseas employment tax credit

Amount from line 426 on your Schedule 1

--	--

 × 45% =

6153	+		
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 ● 42

Nunavut minimum tax carry-over

Amount from line 427 on your Schedule 1

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 × 45% =

6154	+		
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 ● 43

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Add lines 40 through 43

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Line 39 minus line 44 (if negative, enter "0")

-		44
=		45

Nunavut additional tax for minimum tax purposes

Amount from line 117 of Form T691

		× 45%	=
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+		46
=		47

Add lines 45 and 46

Enter the territorial foreign tax credit
from Form T2036

-		48
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Line 47 minus line 48

Enter the result on line 428

of your return (if negative, enter "0")

Nunavut tax

=		49
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