

Nunavut Tax

NU428

T1 General – 2015

Complete this form and attach a copy to your return. For more information, see the related line in the forms book.

Step 1 – Nunavut non-refundable tax credits

	For internal use only	5614	
Basic personal amount	claim \$12,781		1
Age amount (if born in 1950 or earlier) (use the Territorial Worksheet)	(maximum \$9,586)		2
Spouse or common-law partner amount			
Base amount	12,781,00		
Minus: his or her net income from page 1 of your return			,
Result: (if negative, enter "0")	<u> </u>	5812 +	3
Amount for an eligible dependant			
Base amount	12,781.00		
Minus: his or her net income from line 236 of his or her return		Forto	
	<u> </u>	5816 +	4
Amount for infirm dependants age 18 or older (use the Territorial Worksheet)		5820 +	5
Amount for young children less than 6 years of age	7	E000	
(Complete the chart on the next page) Number of children 63	× \$1,200 =	5823 +	6
CPP or QPP contributions: (amount from line 308 of your federal Schedule 1)		5824 +	•7
(amount from line 310 of your federal Schedule 1)		5828 +	•8
Employment insurance premiums: (amount from line 312 of your federal Schedule 1)		5832 +	•9
(amount from line 317 of your federal Schedule 1)		5829 +	•10
Pension income amount (amount from line 314 of your federal Schedule 1)	(maximum \$2,000)		11
Caregiver amount (use the Territorial Worksheet)	(5840 +	12
Disability amount (for self) (Claim \$12,781, or if you were under 18 years of age, use the Territorial Workshee	<i>t.</i>)	5844 +	13
Disability amount transferred from a dependant (use the <i>Territorial Worksheet</i>)	· ,	5848 +	14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852 +	15
Your tuition, education, and textbook amounts [use and attach Schedule NU(S11)]		5856 +	16
Tuition, education, and textbook amounts transferred from a child		5860 +	17
Amounts transferred from your spouse or common-law partner [use and attach Scheen	dule NU(S2)]	5864 +	18
Medical expenses:	, /-		
	868	19	
Enter \$2,208 or 3% of line 236 of your return, whichever is less.	_	20	
Line 19 minus line 20 (if negative, enter "0")	=	21	
Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1	i872 +	22	
Add lines 21 and 22.	876 =	+	23
Add lines 1 to 18, and line 23.		5880 =	24
Nunavut non-refundable tax credit rate		× 4	4% 25
Multiply line 24 by line 25.		5884 =	26
Donations and gifts: Amount from line 345 of your federal Schedule 9 x 4% =		27	
Amount from line 347 of your federal Schedule 9 x 11.5% =	+	28	
	5896 =	+	29
Add lines 26 and 29.			
	refundable tax credits	6150 =	30

Continue on the next page.

Step 2 – Nunavut tax on taxable income

Complete the appropriate column depending on the amount on line 31.		e 31 is 2 2 or less	than	ne 31 is more \$ 42,622 but e than \$85,2	not	than	ne 31 is mo \$85,243 bu e than \$138	ut not		ne 31 is m nan \$138,		
Enter the amount from line 31.												_ 3
		0.00		42,622	00_		85,243	.00		138,58	6 00	_ 3
Line 32 minus line 33 (cannot be negative)	=	407	=			=		<u> </u>	=			_ 3
M 10 1 11 04 1 11 05	×	4%	×	7%	<u>6</u>	×	99	<u>%</u>	<u>×</u>	11.	.5%	_ 3
Multiply line 34 by line 35.	=	0.00	=	4.705		=_	4.000	00	=	0.40	0 00	_ 3
Add lines 36 and 37. Nunavut tax on taxable income	=	0,00	=	1,705	00	=	4,688	.00	=	9,48	9,00	3
Enter your Nunavut tax on split income from Form Add lines 39 and 40.	T1206.							6151	+			- 4 - 4
Add lines 39 and 40. Enter your Nunavut non-refundable tax credits fro	m line 30.							42	=			_ 4
Nunavut dividend tax credit:												
Credit calculated for line 6152 on the Territorial V	Vorksheet			615	2 +			•43				
	Vorksheet		× 4	615 5% = 615				_•43 _•44				
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1	Vorksheet				53 +							
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1 Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1 Add lines 42 to 45.	Vorksheet			5% = 61 5	53 +			_•44	_			4
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1 Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1 Add lines 42 to 45.	Vorksheet			5% = 61 5	53 + 54 +			_•44	<u>-</u>			_
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1 Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1 Add lines 42 to 45. Line 41 minus line 46 (if negative, enter "0")			× 4	5% = 61 5	53 + 54 +			_•44	_ = +			_ 4
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1 Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1 Add lines 42 to 45. Line 41 minus line 46 (if negative, enter "0") Nunavut additional tax for minimum tax purposes: Amount from line 117 of Form T691 Add lines 47 and 48.			× 4	5% = 615	53 + 54 +			_•44				_ _ 4 _ 4
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1 Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1 Add lines 42 to 45. Line 41 minus line 46 (if negative, enter "0") Nunavut additional tax for minimum tax purposes: Amount from line 117 of Form T691 Add lines 47 and 48. Enter the territorial foreign tax credit from Form T2			× 4	5% = 615	53 + 54 +			_•44	+			_ _ 4 _ 4 _ 4
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1 Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1 Add lines 42 to 45. Line 41 minus line 46 (if negative, enter "0") Nunavut additional tax for minimum tax purposes: Amount from line 117 of Form T691 Add lines 47 and 48. Enter the territorial foreign tax credit from Form T2 Line 49 minus line 50 (if negative, enter "0")			× 4	5% = 615	53 + 54 +			•44 •45 •———————————————————————————————	+ = - = =			_ 4 _ 4 _ 5 _ 5
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1 Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1 Add lines 42 to 45. Line 41 minus line 46 (if negative, enter "0") Nunavut additional tax for minimum tax purposes: Amount from line 117 of Form T691 Add lines 47 and 48. Enter the territorial foreign tax credit from Form T2 Line 49 minus line 50 (if negative, enter "0") Volunteer firefighters' tax credit			× 4	5% = 615	53 + 54 +		claim \$56	•44 •45 •———————————————————————————————	+ = - = =			_ 4 _ 4 _ 5 _ 5
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1 Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1 Add lines 42 to 45. Line 41 minus line 46 (if negative, enter "0") Nunavut additional tax for minimum tax purposes: Amount from line 117 of Form T691 Add lines 47 and 48. Enter the territorial foreign tax credit from Form T2 Line 49 minus line 50 (if negative, enter "0") Volunteer firefighters' tax credit Line 51 minus line 52 (if negative, enter "0")			× 4	5% = 615	53 + 54 +	Nu	claim \$56	•44 •45 •	+ = - = =			_ 4 _ 4 _ 5 _ 5
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1 Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1 Add lines 42 to 45. Line 41 minus line 46 (if negative, enter "0") Nunavut additional tax for minimum tax purposes:	2036. dren (If y		× 4	5% = 615 5% = 615	53 + 54 + =		inavut tax	•44 •45 •3 6229	+ = - = - =	surance	numbe	44 49 50 55 55 55 55 55

See the privacy notice on your return.