



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	5804			1
Age amount (if born in 1950 or earlier) (use the <i>Territorial Worksheet</i>)	(maximum \$9,586)	5808	+		2
Spouse or common-law partner amount					
Base amount					
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")	=			5812	3
Amount for an eligible dependant					
Base amount					
Minus: his or her net income from line 236 of his or her return	-				
Result: (if negative, enter "0")	=			5816	4
Amount for infirm dependants age 18 or older (use the <i>Territorial Worksheet</i>)				5820	5
Amount for young children less than 6 years of age (Complete the chart on the next page)	Number of children 6371		x \$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)			5836	11
Caregiver amount (use the <i>Territorial Worksheet</i>)				5840	12
Disability amount (for self) (Claim \$12,781, or if you were under 18 years of age, use the <i>Territorial Worksheet</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 Schedule NU(S2)]				5864	18
Medical expenses:					
Amount from line 330 of your federal Schedule 1		5868			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		5872	+		22
Add lines 21 and 22.		5876	=		23
Add lines 1 to 18, and line 23.				5880	24
Nunavut non-refundable tax credit rate			x		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
Add lines 27 and 28.		5896	=		29
Add lines 26 and 29. Enter this amount on line 42.				6150	30
Nunavut non-refundable tax credits					

Continue on the next page.

Step 2 – Nunavut tax on taxable income

Enter your taxable income from line 260 of your return.					31
Complete the appropriate column depending on the amount on line 31.					
	Line 31 is \$42,622 or less	Line 31 is more than \$42,622 but not more than \$85,243	Line 31 is more than \$85,243 but not more than \$138,586	Line 31 is more than \$138,586	
Enter the amount from line 31.	-	-	-	-	32
Line 32 minus line 33 (cannot be negative)	=	=	=	=	33
	x	x	x	x	34
Multiply line 34 by line 35.	=	=	=	=	35
	+	+	+	+	36
					37
Add lines 36 and 37.	=	=	=	=	38
	Nunavut tax on taxable income				

Step 3 – Nunavut tax

Enter your Nunavut tax on taxable income from line 38.					39
Enter your Nunavut tax on split income from Form T1206.			6151	+	40
Add lines 39 and 40.			=		41
Enter your Nunavut non-refundable tax credits from line 30.					42
Nunavut dividend tax credit: Credit calculated for line 6152 on the <i>Territorial Worksheet</i>			6152	+	43
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1	x 45%	=	6153	+	44
Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1	x 45%	=	6154	+	45
Add lines 42 to 45.			=		46
Line 41 minus line 46 (if negative, enter "0")			=		47
Nunavut additional tax for minimum tax purposes: Amount from line 117 of Form T691	x 45%	=		+	48
Add lines 47 and 48.			=		49
Enter the territorial foreign tax credit from Form T2036.			-		50
Line 49 minus line 50 (if negative, enter "0")			=		51
Volunteer firefighters' tax credit claim \$563			6229	-	52
Line 51 minus line 52 (if negative, enter "0")			=		53
Enter the result on line 428 of your return.			Nunavut tax		53

Details of amount for young children (If you need more space, attach a separate piece of paper.)

Child's name	Relationship to you	Child's date of birth			Social insurance number (if available)
		Year	Month	Day	

See the privacy notice on your return.