



Protected B when completed

NU428

T1 General – 2015

Nunavut Tax

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 "Territorial Worksheet")	(maximum \$9,586)	5808	+		2

Spouse or common-law partner amount

Base amount

12,781	00
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Minus: his or her net income from page 5 [1] of your return

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Result: (if negative, enter "0")

=	
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5812	+		3
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Amount for an eligible dependant

Base amount

12,781	00
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Minus: his or her net income from line 236 of his or her return

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Result: (if negative, enter "0")

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5816	+		4
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Amount for infirm dependants age 18 or older (use the "Territorial Worksheet")

5820	+		5
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Amount for young children less than 6 years of age **(Complete the chart on page 11 [the next page])**

Number of children **6371** × \$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 "Territorial Worksheet")	5840	+			12
Disability amount (for self) (Claim \$12,781 or, if you were under 18 years of age, use the "Territorial Worksheet")	5844	+			13
Disability amount transferred from a dependant (use the "Territorial Worksheet")	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
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Enter \$2,208 or 3% of line 236 of your return,
whichever is **less**.

-			20
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Line 19 minus line 20
(if negative, enter "0")

=			21
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Allowable amount of medical expenses for
other dependants from line 331 of your
federal Schedule 1

5872	+			22
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Add lines 21 and 22.

5876	=			22
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+			23
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Add lines 1 to 18, and line 23.

5880	=			24
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Nunavut non-refundable tax credit rate

×	4%		25
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Multiply line 24 by line 25.

5884	=			26
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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"/>	27
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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"/>	28
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Add lines 27 and 28.

5896	=	<input type="text"/>	<input type="text"/>	↓
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+	<input type="text"/>	<input type="text"/>	29
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Add lines 26 and 29.

Enter this amount
on line 42.

**Nunavut
non-refundable
tax credits**

6150	=	<input type="text"/>	<input type="text"/>	30
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Step 2 – Nunavut tax on taxable income

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

<input type="text"/>	<input type="text"/>	31
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Complete the appropriate column depending on the amount on line 31.

Enter the amount from line 31.

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37. **Nunavut tax on taxable income**

Line 31 is **\$42,622** or less



-		0	00

=			
×	4%		
=			
+		0	00

=			
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Line 31 is more than **\$42,622** but not more than **\$85,243**



-		42,622	00

=			
×	7%		
=			
+		1,705	00

=			
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Complete the appropriate column depending on the amount on line 31.

Enter the amount from line 31.

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37.

Nunavut tax on taxable income

Line 31 is more than **\$85,243** but not more than **\$138,586**



			32
-	85,243	00	33

=			34
×	9%		35
=			36
+	4,688	00	37

=			38
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Line 31 is more than **\$138,586**



			32
-	138,586	00	33

=			34
×	11.5%		35
=			36
+	9,489	00	37

=			38
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Step 3 – Nunavut tax

Enter your Nunavut tax on taxable income from line 38.

		39
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Enter your Nunavut tax on split income from Form T1206.

6151	+		●40
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Add lines 39 and 40.

=		41
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Enter your Nunavut non-refundable tax credits from line 30.

		42
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Nunavut dividend tax credit:

Credit calculated for line 6152 on the "Territorial Worksheet"

6152	+		●43
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Nunavut overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

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 × 45% =

6153	+		●44
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Nunavut minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 45% = _____

Add lines 42 to 45.

6154	+	<input type="text"/>	<input type="text"/>	● 45
	=	<input type="text"/>	<input type="text"/>	



Line 41 minus line 46 (if negative, enter "0")

-	<input type="text"/>	<input type="text"/>	46
=	<input type="text"/>	<input type="text"/>	47

Nunavut additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 45% = _____

Add lines 47 and 48.

+	<input type="text"/>	<input type="text"/>	48
=	<input type="text"/>	<input type="text"/>	49

Enter the territorial foreign tax credit from Form T2036.

Line 49 minus line 50 (if negative, enter "0")

-	<input type="text"/>	<input type="text"/>	50
=	<input type="text"/>	<input type="text"/>	51

Volunteer firefighters' tax credit claim \$563

6229	-	<input type="text"/>	<input type="text"/>	52
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Line 51 minus line 52
 (if negative, enter "0")
 Enter the result on
 line 428 of your return.

Nunavut tax

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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.