

#### 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**

Fo	or 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 12,781 Base amount 00 Minus: his or her net income from page 5 [1] of your return **Result:** (if negative, enter "0") 5812 + 3 Amount for an eligible dependant 12,781 Base amount 00 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 "Territorial Worksheet") 5820 + 5

# 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 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 5876 Add lines 21 and 22. + 23 5880 Add lines 1 to 18, and line 23. 24 Nunavut non-refundable tax credit rate 4% X 25 5884 Multiply line 24 by line 25. 26

Donations and gifts:  Amount from line 345 of your x 4% =		9 [				27	
Amount from line 347 of yo	our federal Schedule	9			_	_	
× 11.5%	=		+			28	
Add lines 27 and 28.	5	896	=				
Add lines 26 and 29.	Nunavut			+			29
Enter this amount	non-refundable						
on line 42.	tax credits	61	50	=			30



Line 31 is more

than **\$42,622** but

not more than

\$85,243

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

Enter the amount from line 31.

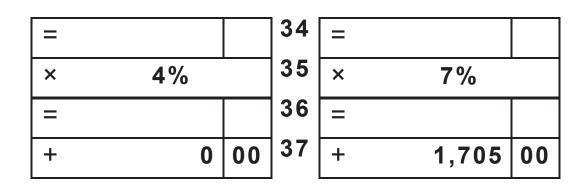
Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Nunavut tax on taxable Add lines 36 and 37. income

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

			32			
_	0	00	33	_	42,622	00



=	38	II	





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

Line 31 is more than \$138,586

			32	
_	85,243	00	33	_

=			34	=		
×	9%		35	×	11.5%	
=			36	=		
+	4,688	00	37	+	9,489	00

138,586

00

=	38	=	

## 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 41

Add lines 39 and 40.

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

42

Nunavut dividend tax credit:

Credit calculated for line 6152 on the "Territorial Worksheet"

6152 + **•43** 

Nunavut overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

 $\times$  45% =

6153 +•44 Nunavut minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Schedule 1		
× 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		
× 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	229 –	52

Line 51 minus line 52 (if negative, enter "0") Enter the result on line 428 of your return.

Nunavut tax

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

Child's name	Relationship to you	ild's dat of birth   Month	Social insurance number (if available)

See the privacy notice on your return.