



Nunavut Tax

NU428

T1 General – 2016

 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 \$12,947	5304		1
Age amount (if born in 1951 or earlier) (use the <i>Territorial Worksheet</i>)	(maximum \$9,710)	5308	+	2
Spouse or common-law partner amount				
Base amount		12,947	00	
Minus: his or her net income from page 1 of your return		-		
Result: (if negative, enter "0")		=		
			▶ 5312	+
				3
Amount for an eligible dependant				
Base amount		12,947	00	
Minus: his or her net income from line 236 of his or her return		-		
Result: (if negative, enter "0")		=		
			▶ 5316	+
				4
Amount for infirm dependants age 18 or older (use the <i>Territorial Worksheet</i>)			5320	+
				5
Amount for young children less than 6 years of age (Complete the chart on the next page)	Number of children	6371	× \$1,200 =	5323
				+
				6
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)			5324	+
				•7
(amount from line 310 of your federal Schedule 1)			5328	+
				•8
Employment insurance premiums:				
(amount from line 312 of your federal Schedule 1)			5332	+
				•9
(amount from line 317 of your federal Schedule 1)			5329	+
				•10
Pension income amount (amount from line 314 of your federal Schedule 1)	(maximum \$2,000)		5336	+
				11
Caregiver amount (use the <i>Territorial Worksheet</i>)			5340	+
				12
Disability amount (for self) (Claim \$12,947, or if you were under 18 years of age, use the <i>Territorial Worksheet</i> .)			5344	+
				13
Disability amount transferred from a dependant (use the <i>Territorial Worksheet</i>)			5348	+
				14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5352	+
				15
Your tuition, education, and textbook amounts [use and attach Schedule NU(S11)]			5356	+
				16
Tuition, education, and textbook amounts transferred from a child			5360	+
				17
Amounts transferred from your spouse or common-law partner [use and attach Schedule NU(S2)]			5364	+
				18
Medical expenses:				
Amount from line 330 of your federal Schedule 1		5868		19
Enter \$2,237 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			×	4%
				25
Multiply line 24 by line 25.			5884	=
				26
Donations and gifts:				
Amount from line 16 of your federal Schedule 9	× 4% =			27
Amount from line 17 of your federal Schedule 9	× 11.5% =	+		28
Add lines 27 and 28.		5896	=	▶ +
				29
Add lines 26 and 29.				
Enter this amount on line 42.			Nunavut non-refundable tax credits	6150
			=	
				30

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 \$43,176 or less	Line 31 is more than \$43,176 but not more than \$86,351	Line 31 is more than \$86,351 but not more than \$140,388	Line 31 is more than \$140,388	
Enter the amount from line 31.	0,00	43,176,00	86,351,00	140,388,00	32
Line 32 minus line 33 (cannot be negative)	=	=	=	=	33
	× 4%	× 7%	× 9%	× 11.5%	34
Multiply line 34 by line 35.	=	=	=	=	35
	+ 0,00	+ 1,727,00	+ 4,749,00	+ 9,613,00	36
	=	=	=	=	37
Add lines 36 and 37.	=	=	=	=	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
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 minimum tax carryover: Amount from line 427 of your federal Schedule 1	× 45% =		6154	+	44
Add lines 42 to 44.			=	▶	45
Line 41 minus line 45 (if negative, enter "0")				=	46
Nunavut additional tax for minimum tax purposes: Amount from line 117 of Form T691	× 45% =			+	47
Add lines 46 and 47.				=	48
Enter the territorial foreign tax credit from Form T2036.				-	49
Line 48 minus line 49 (if negative, enter "0")				=	50
Volunteer firefighters' tax credit			claim \$570	6229	51
Line 50 minus line 51 (if negative, enter "0")				=	52
Enter the result on line 428 of your return.			Nunavut tax	=	52

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.