



# Nunavut Tax

**NU428**

T1 General – 2014

 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	<b>5614</b>		
Basic personal amount	claim \$12,567	<b>5304</b>		<b>1</b>
Age amount (if born in 1949 or earlier) (use the <i>Territorial Worksheet</i> )	(maximum \$9,425)	<b>5308</b> +		<b>2</b>
Spouse or common-law partner amount				
Base amount	12,567 00			
<b>Minus:</b> his or her net income from page 1 of your return	-			
<b>Result:</b> (if negative, enter "0")	=		▶ <b>5312</b> +	<b>3</b>
Amount for an eligible dependant				
Base amount	12,567 00			
<b>Minus:</b> his or her net income from line 236 of his or her return	-			
<b>Result:</b> (if negative, enter "0")	=		▶ <b>5316</b> +	<b>4</b>
Amount for infirm dependants age 18 or older (use the <i>Territorial Worksheet</i> )			<b>5320</b> +	<b>5</b>
Amount for young children less than 6 years of age (Complete the chart on the next page)	Number of children <b>6371</b> × \$1,200 =	<b>5323</b> +		<b>6</b>
CPP or QPP contributions: (amount from line 308 of your federal Schedule 1)		<b>5324</b> +		<b>•7</b>
(amount from line 310 of your federal Schedule 1)		<b>5328</b> +		<b>•8</b>
Employment insurance premiums: (amount from line 312 of your federal Schedule 1)		<b>5332</b> +		<b>•9</b>
(amount from line 317 of your federal Schedule 1)		<b>5329</b> +		<b>•10</b>
Pension income amount (amount from line 314 of your federal Schedule 1)	(maximum \$2,000)	<b>5336</b> +		<b>11</b>
Caregiver amount (use the <i>Territorial Worksheet</i> )		<b>5340</b> +		<b>12</b>
Disability amount (for self) (Claim <b>\$12,567</b> or, if you were under 18 years of age, use the <i>Territorial Worksheet</i> .)		<b>5344</b> +		<b>13</b>
Disability amount transferred from a dependant (use the <i>Territorial Worksheet</i> )		<b>5348</b> +		<b>14</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		<b>5352</b> +		<b>15</b>
Your tuition, education, and textbook amounts [use and <b>attach</b> Schedule NU(S11)]		<b>5356</b> +		<b>16</b>
Tuition, education, and textbook amounts transferred from a child		<b>5360</b> +		<b>17</b>
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule NU(S2)]		<b>5364</b> +		<b>18</b>
Medical expenses:				
Amount from line 330 of your federal Schedule 1	<b>5868</b>		<b>19</b>	
Enter \$2,171 or 3% of line 236 of your return, whichever is less.	-		<b>20</b>	
Line 19 minus line 20 (if negative, enter "0")	=		<b>21</b>	
Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1	<b>5872</b> +		<b>22</b>	
Add lines 21 and 22.	<b>5876</b> =		▶ +	<b>23</b>
Add lines 1 to 18, and line 23.			<b>5880</b> =	<b>24</b>
Nunavut non-refundable tax credit rate			× <b>4%</b>	<b>25</b>
Multiply line 24 by line 25.			<b>5884</b> =	<b>26</b>
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	× 4% =		<b>27</b>	
Amount from line 347 of your federal Schedule 9	× 11.5% =	+	<b>28</b>	
Add lines 27 and 28.	<b>5896</b> =		▶ +	<b>29</b>
Add lines 26 and 29. Enter this amount on line 42.			<b>Nunavut non-refundable tax credits 6150</b> =	<b>30</b>

Go to Step 2 on the next page. ➔

## Step 2 – Nunavut tax on taxable income

Enter your <b>taxable income</b> from line 260 of your return.					<b>31</b>
Complete the appropriate column depending on the amount on line 31.					
	Line 31 is <b>\$41,909</b> or less	Line 31 is more than <b>\$41,909</b> but not more than <b>\$83,818</b>	Line 31 is more than <b>\$83,818</b> but not more than <b>\$136,270</b>	Line 31 is more than <b>\$136,270</b>	
Enter the amount from line 31.	-	-	-	-	<b>32</b>
	0,00	41,909,00	83,818,00	136,270,00	<b>33</b>
Line 32 minus line 33 (cannot be negative)	=	=	=	=	<b>34</b>
	x 4%	x 7%	x 9%	x 11.5%	<b>35</b>
Multiply line 34 by line 35.	=	=	=	=	<b>36</b>
	+	+	+	+	<b>37</b>
	0,00	1,676,00	4,610,00	9,331,00	
Add lines 36 and 37. <b>Go to step 3.</b>	=	=	=	=	<b>38</b>
	<b>Nunavut tax on taxable income</b>				

## Step 3 – Nunavut tax

Enter your Nunavut tax on taxable income from line 38.					<b>39</b>
Enter your Nunavut tax on split income from Form T1206.			<b>6151</b>	+	<b>40</b>
Add lines 39 and 40.				=	<b>41</b>
Enter your Nunavut non-refundable tax credits from line 30.					<b>42</b>
Nunavut dividend tax credit: Credit calculated for line 6152 on the <i>Territorial Worksheet</i>			<b>6152</b>	+	<b>43</b>
Nunavut overseas employment tax credit: Amount from line 426 on your federal Schedule 1		x 45% =	<b>6153</b>	+	<b>44</b>
Nunavut minimum tax carryover: Amount from line 427 on your federal Schedule 1		x 45% =	<b>6154</b>	+	<b>45</b>
Add lines 42 to 45.				=	<b>46</b>
Line 41 minus line 46 (if negative, enter "0")				=	<b>47</b>
Nunavut additional tax for minimum tax purposes: Amount from line 117 of Form T691		x 45% =		+	<b>48</b>
Add lines 47 and 48.				=	<b>49</b>
Enter the territorial foreign tax credit from Form T2036.				-	<b>50</b>
Line 49 minus line 50 (if negative, enter "0")				=	<b>51</b>
Volunteer firefighters' tax credit			claim \$553	<b>6229</b>	<b>52</b>
Line 51 minus line 52 (if negative, enter "0")				=	<b>53</b>
Enter the result on line 428 of your return.			<b>Nunavut tax</b>		

### 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.