



Nunavut Credits

Form NU479
2019

Protected B when completed

Complete the calculations that apply to you and **attach a copy** of this form to your return.
For more information, see the "Form NU479, Nunavut credits" under the "Information for residents of Nunavut" section of your income tax package.

Cost of living tax credit

Adjusted net income

Enter your net income from line 23600 of your return.			1
Enter the total of amounts claimed on line 24400 and line 25000 of your return.	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Enter the amount claimed for foreign income from line 25600 of your return that is exempt under a tax treaty.	62450 -		4
Line 3 minus line 4 (if negative, enter "0") Adjusted net income	=		5

Basic credit

Amount from line 5			6
Applicable rate	x	2%	7
Multiply line 6 by line 7. Basic credit (maximum \$1,500)	=		8

Cost of living supplement for single parents

You can claim the supplement if you were a single parent at any time in 2019 and your adjusted net income (line 5) is **more than \$75,000**.

Amount from line 5			9
Base amount	-	75,000.00	10
Line 9 minus line 10 (if negative, enter "0")	=		11
Applicable rate	x	2%	12
Multiply line 11 by line 12. Cost of living supplement (maximum \$255.12)	63940 =		13
Add lines 8 and 13. Total cost of living tax credit	63990 =		14

Political contribution tax credit

Nunavut political contributions made in 2019	63991		15
Credit calculated for line 16 using the chart on the next page (maximum \$500)			16
Enter your Nunavut tax from line 42800 of your return.			17
Enter the cost of living tax credit calculated from line 14.	-		18
Line 17 minus line 18 (if negative, enter "0")	=		19
Enter the amount from line 16 or line 19, whichever is less. Political contribution tax credit			20
Add lines 14 and 20.			
Enter the result on line 47900 of your return. Nunavut credits			21

Continue on the next page.

Nunavut Credits (continued)

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Political contribution tax credit

- For contributions of **\$100 or less**, enter the amount of your contributions on line 16.
- For contributions of **more than \$100 but not more than \$900**, complete the calculation below.
- For contributions of **more than \$900**, enter \$500 on line 16.

Enter your total contributions from line 15 of the previous page.

Line 22 minus line 23 (cannot be negative)

Multiply line 24 by line 25.

Add lines 26 and 27.

Enter this amount on line 16.

(maximum \$500)

		22
–	100 00	23
=		24
×	50%	25
=		26
+	100 00	27
=		28

See the privacy notice on your return.