



Nunavut Tax

Form NU428
2019

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This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.

Claim only the credits that apply to you.

Part A – Nunavut non-refundable tax credits

		For internal use only	56140		
Basic personal amount	Claim \$16,000	58040			1
Age amount (if born in 1954 or earlier) (use Worksheet NU428)	(maximum \$10,214)	58080	+		2
Spouse or common-law partner amount					
Base amount	16,000 00	3			
Your spouse's or common-law partner's net income from line 23600 of their return	-	4			
Line 3 minus line 4 (if negative, enter "0")	58120 =		▶ +		5
Amount for an eligible dependant					
Base amount	16,000 00	6			
Your eligible dependant's net income from line 23600 of their return	-	7			
Line 6 minus line 7 (if negative, enter "0")	58160 =		▶ +		8
Add lines 1, 2, 5, and 8.			=		9
Amount for infirm dependants age 18 or older (use Worksheet NU428)		58200	+		10
Amount for young children less than 6 years of age (Complete the chart at the end of Part C.)	Number of children 63710 × \$1,200 =	58230	+		11
CPP or QPP contributions:					
Amount from line 30800 of your return		58240	+		•12
Amount from line 31000 of your return		58280	+		•13
Employment insurance premiums:					
Amount from line 31200 of your return		58300	+		•14
Amount from line 31217 of your return		58305	+		•15
Pension income amount (amount from line 31400 of your return)	(maximum \$2,000)	58360	+		16
Caregiver amount (use Worksheet NU428)		58400	+		17
Disability amount (for self) (Claim \$13,618, or if you were under 18 years of age , use Worksheet NU428.)		58440	+		18
Disability amount transferred from a dependant (use Worksheet NU428)		58480	+		19
Interest paid on your student loans (amount from line 31900 of your return)		58520	+		20
Your tuition, education, and textbook amounts (attach Schedule NU(S11))		58560	+		21
Tuition, education, and textbook amounts transferred from a child		58600	+		22
Amounts transferred from your spouse or common-law partner (attach Schedule NU(S2))		58640	+		23
Add lines 9 to 23.			=		24

Continue on the next page.

Part A – Nunavut non-refundable tax credits (continued)

Protected B when completed

Amount from line 24 of the previous page			25
Medical expenses:			
Amount from line 33099 of your return	58689		26
Enter whichever is less:			
\$2,352 or 3% of the amount from line 23600 of your return	–		27
Line 26 minus line 27 (if negative, enter "0")	=		28
Allowable amount of medical expenses for other dependants from line 33199 of your return	58729	+	29
Add lines 28 and 29.	58769	=	30
Add lines 25 and 30.		58800	31
Nunavut non-refundable tax credit rate		×	4% 32
Multiply line 31 by line 32.		58840	33
Donations and gifts:			
Amount from line 16 of your federal Schedule 9	×	4% =	34
Amount from line 17 of your federal Schedule 9	×	11.5% =	35
Add lines 34 and 35.	58969	=	36
Add lines 33 and 36.			37
Enter this amount on line 49.	Nunavut non-refundable tax credits 61500		37

Part B – Nunavut tax on taxable income

Enter your **taxable income** from line 26000 of your return. **38**

Use the amount from line 38 to decide which column to complete.

	Line 38 is \$45,414 or less	Line 38 is more than \$45,414 but not more than \$90,829	Line 38 is more than \$90,829 but not more than \$147,667	Line 38 is more than \$147,667	
Amount from line 38					39
Line 39 minus line 40 (cannot be negative)	– 0,00	– 45,414,00	– 90,829,00	– 147,667,00	40
	=	=	=	=	41
	×	×	×	×	42
	4%	7%	9%	11.5%	
Multiply line 41 by line 42.	=	=	=	=	43
Add lines 43 and 44.	+ 0,00	+ 1,817,00	+ 4,996,00	+ 10,111,00	44
Nunavut tax on taxable income	=	=	=	=	45

Continue on the next page.

Part C – Nunavut tax

Enter your Nunavut tax on taxable income from line 45 of the previous page.			46
Enter your Nunavut tax on split income from Form T1206.	61510	+	• 47
Add lines 46 and 47.		=	48
Enter your Nunavut non-refundable tax credit from line 37 of the previous page.			49
Nunavut dividend tax credit			
Credit calculated for line 61520 on Worksheet NU428	61520	+	• 50
Nunavut minimum tax carryover			
Amount from line 40427 of your return		× 45% =	
	61540	+	• 51
Add lines 49 to 51.		=	
		▶	52
Line 48 minus line 52 (if negative, enter "0")		=	53
Nunavut additional tax for minimum tax purposes			
Amount from line 120 of Form T691		× 45% =	
		+	54
Add lines 53 and 54.		=	55
Enter the territorial foreign tax credit from Form T2036.		-	56
Line 55 minus line 56 (if negative, enter "0")		=	57
Volunteer firefighters' tax credit	Claim \$599 62290	-	58
Line 57 minus line 58 (if negative, enter "0")			
Enter the result on line 42800 of your return.	Nunavut tax	=	59

Details of amount for young children (If you need more space, attach additional pages.)

Child's name	Relationship to you	Date of birth (Year Month Day)			Social insurance number (if available)

See the privacy notice on your return.