



# Worksheet NU428

2022

Use this worksheet to calculate the amounts to enter on your Form NU428, Nunavut Tax.

Keep this worksheet for your records. **Do not attach it to your return.**

## Line 58080 – Age amount (if you were born in 1957 or earlier)

If the amount from line 23600 of your return is:

- **\$39,826 or less**, enter \$10,764 on line 58080 of your Form NU428
- **\$111,586 or more**, enter "0" on line 58080 of your Form NU428

Otherwise, complete the calculation below.

Maximum amount		10,764 00	1
Amount from line 23600 of your return			2
Income threshold	– 39,826 00		3
Line 2 minus line 3 (if negative, enter "0")	=		4
Applicable rate	× 15%		5
Line 4 multiplied by the percentage from line 5	=		6
Line 1 minus line 6 (if negative, enter "0")		=	7

Enter the amount from line 7 on line 58080 of your Form NU428.

## Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	12,515 00	12,515 00	12,515 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$5,174 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 of your Form NU428, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if there are any).				6

Enter the total from line 6 on line 58200 of your Form NU428.

## Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	22,844 00	22,844 00	22,844 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$5,174 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 of your Form NU428, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if there are any).				6

Enter the total from line 6 on line 58400 of your Form NU428.

## Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2022:

Base amount				14,352 00	1
Maximum amount		5,174 00	2		
Total child care and attendant care expenses for you claimed by you or another person			3		
Threshold for child and attendant care expenses	–	3,030 00	4		
Line 3 minus line 4 (if negative, enter "0")	=		▶	–	5
Line 2 minus line 5 (if negative, enter "0")				=	▶ +
Line 1 plus line 6				(maximum \$19,526)	=

Enter the amount from line 7 on line 58440 of your Form NU428.

## Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

**Note:** If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Base amount				14,352 00	1
If the dependant was <b>under 18 years of age</b> on December 31, 2022, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.					
Maximum amount		5,174 00	2		
Total child care and attendant care expenses for this dependant claimed by you or another person			3		
Threshold for child and attendant care expenses	–	3,030 00	4		
Line 3 minus line 4 (if negative, enter "0")	=		▶	–	5
Line 2 minus line 5 (if negative, enter "0")				=	▶ +
Line 1 plus line 6				(maximum \$19,526)	=
Enter the amount from line 29 of the dependant's Form NU428.				+	8
Line 7 plus line 8				=	9
Dependant's taxable income from line 26000 of their return				–	10
Line 9 minus line 10 (if negative, enter "0")				=	11
Enter <b>whichever is less:</b> amount from line 7 or line 11.					
					12

Enter on line 58480 of your Form NU428 the total of allowable amounts claimed for **all** dependants.

## Line 61520 – Nunavut dividend tax credit

Amount from line 12000 of your return			A		
Amount from line 12010 of your return	–		B	x 2.61%	=
Amount A minus amount B	=		C	x 5.51%	=
Line 1 plus line 2				+	

Enter the amount from line 3 on line 61520 of your Form NU428.