

Nunavut Tax

NU428

T1 General – 2015

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

Basic personal amount Calim \$12,781 \$504 1	•	For internal use only 5614	
Age amount (if born in 1950 or earlier) (use the <i>Territorial Worksheet</i>)	Pagis personal amount		4
Spouse or common-law partner amount Base amount Minus: his or her net income from page 1 of your return Result: (if negative, enter '0') = 5812 + 3 Amount for an eligible dependant Base amount Minus: his or her net income from line 236 of his or her return Result: (if negative, enter '0') = 5816 + 4 Amount for infirm dependants age 18 or older (use the *Territorial Worksheet)	·		
Minus: his or her net income from page 1 of your return	Spouse or common-law partner amount		
Result: (if negative, enter '0')		_	
Amount for an eligible dependant Base amount Minus: his or her net income from line 236 of his or her return Result: (if negative, enter "0") Amount for infirm dependants age 18 or older (use the <i>Territorial Worksheet</i>) Famount for young children less than 6 years of age (Complete the chart on the next page) Number of children		= 5812 +	. 3
Minus: his or her net income from line 236 of his or her return =			
Amount for infirm dependants age 18 or older (use the <i>Territorial Worksheet</i>) 5820 + 5 Amount for young children less than 6 years of age (Complete the chart on the next page) Number of children 6371 x \$1,200 = 5523 + 6 CPP or QPP contributions: (amount from line 308 of your federal Schedule 1) 5523 + *8 Employment insurance premiums: (amount from line 310 of your federal Schedule 1) 5523 + *9 Employment insurance premiums: (amount from line 312 of your federal Schedule 1) 5529 + *10 Pension income amount (amount from line 314 of your federal Schedule 1) (maximum \$2,000) 5836 + 11 Caregiver amount (use the <i>Territorial Worksheet</i>) 5840 + 12 Disability amount (for self) (Claim \$12,781, or if you were under 18 years of age, use the <i>Territorial Worksheet</i>) 5844 + 13 Disability amount transferred from a dependant (use the <i>Territorial Worksheet</i>) 5848 + 14 Interest paid on your student loans (amount from line 319 of your federal Schedule 1) 5852 + 15 Your tuition, education, and textbook amounts [use and attach Schedule NU(S11)] 5856 + 16 Tuition, education, and textbook amounts transferred from a child Amounts transferred from your spouse or common-law partner [use and attach Schedule NU(S2)] 5864 + 18 Medical expenses: Amount from line 330 of your federal Schedule 1 5868 19 Enter \$2,208 or 3% of line 236 of your return, whichever is less.		-	
Amount for infirm dependants age 18 or older (use the <i>Territorial Worksheet</i>) 5820 + 5 Amount for young children less than 6 years of age (Complete the chart on the next page) Number of children 6371 x \$1,200 = 5523 + 6 CPP or QPP contributions: (amount from line 308 of your federal Schedule 1) 5523 + *8 Employment insurance premiums: (amount from line 310 of your federal Schedule 1) 5523 + *9 Employment insurance premiums: (amount from line 312 of your federal Schedule 1) 5529 + *10 Pension income amount (amount from line 314 of your federal Schedule 1) (maximum \$2,000) 5836 + 11 Caregiver amount (use the <i>Territorial Worksheet</i>) 5840 + 12 Disability amount (for self) (Claim \$12,781, or if you were under 18 years of age, use the <i>Territorial Worksheet</i>) 5844 + 13 Disability amount transferred from a dependant (use the <i>Territorial Worksheet</i>) 5848 + 14 Interest paid on your student loans (amount from line 319 of your federal Schedule 1) 5852 + 15 Your tuition, education, and textbook amounts [use and attach Schedule NU(S11)] 5856 + 16 Tuition, education, and textbook amounts transferred from a child Amounts transferred from your spouse or common-law partner [use and attach Schedule NU(S2)] 5864 + 18 Medical expenses: Amount from line 330 of your federal Schedule 1 5868 19 Enter \$2,208 or 3% of line 236 of your return, whichever is less.	Result: (if negative, enter "0")	= 5816 +	. 4
Complete the chart on the next page Number of children 6371 x \$1,200 = 5823 + 6	Amount for infirm dependants age 18 or older (use the Territorial Worksheet)		
CPP or QPP contributions: (amount from line 308 of your federal Schedule 1) 5824 +			
Amount from line 308 of your federal Schedule 1) 5824 -7 (amount from line 310 of your federal Schedule 1) 5829 -8	(Complete the chart on the next page) Number of children 63	\times \$1,200 = 5823 +	· 6
Employment insurance premiums: (amount from line 312 of your federal Schedule 1) (amount from line 317 of your federal Schedule 1) Pension income amount (amount from line 314 of your federal Schedule 1) Pension income amount (amount from line 314 of your federal Schedule 1) Caregiver amount (use the Territorial Worksheet) Disability amount (for self) (Claim \$12,781, or if you were under 18 years of age, use the Territorial Worksheet) Disability amount transferred from a dependant (use the Territorial Worksheet) S844 + 13 Disability amount transferred from a dependant (use the Territorial Worksheet) S845 + 14 Interest paid on your student loans (amount from line 319 of your federal Schedule 1) Your tuition, education, and textbook amounts [use and attach Schedule NU(S11)] S856 + 15 Your tuition, education, and textbook amounts [use and attach Schedule NU(S11)] Medical expenses: Amount from line 330 of your federal Schedule 1 Enter \$2,208 or 3% of line 236 of your return, whichever is less. Line 19 minus line 20 (if negative, enter "0") Add lines 20 and 22. Add lines 21 and 22. Add lines 21 and 22. S880 = 24 Nunavut non-refundable tax credit rate X 25 Multiply line 24 by line 25. Multiply line 24 by line 25. Donations and gifts: Amount from line 347 of your federal Schedule 9 X 11.5% = 4 Add lines 27 and 28. Add lines 27 and 28.		5824 +	•7
(amount from line 312 of your federal Schedule 1) 5832 + 9 (amount from line 317 of your federal Schedule 1) 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 10 5829 + 12 5829 +	(amount from line 310 of your federal Schedule 1)	5828 +	•8
Amount from line 317 of your federal Schedule 1) S829 + 10		5832 +	• 9
Pension income amount (amount from line 314 of your federal Schedule 1)	· /		
Disability amount (for self) (Claim \$12,781, or if you were under 18 years of age, use the *Territorial Worksheet.*)	Pension income amount (amount from line 314 of your federal Schedule 1)		
Claim \$12,781, or if you were under 18 years of age, use the Territorial Worksheet.) 5844 +	Caregiver amount (use the Territorial Worksheet)	5840 +	. 12
Disability amount transferred from a dependant (use the <i>Territorial Worksheet</i>)		et.) 5844 +	- 13
Your tuition, education, and textbook amounts [use and attach Schedule NU(S11)] 5856 + 16 Tuition, education, and textbook amounts transferred from a child 5860 + 17 Amounts transferred from your spouse or common-law partner [use and attach Schedule NU(S2)] 5864 + 18 Medical expenses: 19 Amount from line 330 of your federal Schedule 1 5868	Disability amount transferred from a dependant (use the Territorial Worksheet)		
Tuition, education, and textbook amounts transferred from a child Amounts transferred from your spouse or common-law partner [use and attach Schedule NU(S2)] Medical expenses: Amount from line 330 of your federal Schedule 1 Enter \$2,208 or 3% of line 236 of your return, whichever is less. Line 19 minus line 20 (if negative, enter "0") Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1 Add lines 21 and 22. Add lines 1 to 18, and line 23. Nunavut non-refundable tax credit rate X 25 Multiply line 24 by line 25. Donations and gifts: Amount from line 345 of your federal Schedule 9 Amount from line 347 of your federal Schedule 9 Add lines 27 and 28. Add lines 26 and 29.	Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	5852 +	. 15
Amounts transferred from your spouse or common-law partner [use and attach Schedule NU(S2)] Medical expenses: Amount from line 330 of your federal Schedule 1 Enter \$2,208 or 3% of line 236 of your return, whichever is less. Line 19 minus line 20 (if negative, enter "0") Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1 5872 + 22 Add lines 21 and 22. 5876 =	Your tuition, education, and textbook amounts [use and attach Schedule NU(S11)]	5856 +	. 16
Medical expenses: Amount from line 330 of your federal Schedule 1 5868 19 Enter \$2,208 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 x 25 Multiply line 24 by line 25. 5884 = 26 Donations and gifts: x 4% = 27 Amount from line 347 of your federal Schedule 9 x 4% = 27 Add lines 27 and 28. 5896 = > + 29 Add lines 26 and 29. Add lines 26 and 29. 20 20 20	Tuition, education, and textbook amounts transferred from a child	5860 +	17
Amount from line 330 of your federal Schedule 1 Enter \$2,208 or 3% of line 236 of your return, whichever is less. Line 19 minus line 20 (if negative, enter "0") Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1 Add lines 21 and 22. Add lines 1 to 18, and line 23. Nunavut non-refundable tax credit rate Multiply line 24 by line 25. Donations and gifts: Amount from line 345 of your federal Schedule 9 Add lines 27 and 28. Add lines 26 and 29.	Amounts transferred from your spouse or common-law partner [use and attach Sche	edule NU(S2)] 5864 +	· 18
Enter \$2,208 or 3% of line 236 of your return, whichever is less. Line 19 minus line 20 (if negative, enter "0") Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1 Add lines 21 and 22. Add lines 1 to 18, and line 23. Nunavut non-refundable tax credit rate Multiply line 24 by line 25. Donations and gifts: Amount from line 345 of your federal Schedule 9 Add lines 27 and 28. Add lines 26 and 29.		5968	
Line 19 minus line 20 (if negative, enter "0") Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1 Add lines 21 and 22. Add lines 1 to 18, and line 23. Nunavut non-refundable tax credit rate X 25 Multiply line 24 by line 25. Donations and gifts: Amount from line 345 of your federal Schedule 9 Amount from line 347 of your federal Schedule 9 Add lines 27 and 28. Add lines 26 and 29.	·		
Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1 Add lines 21 and 22. Add lines 1 to 18, and line 23. Nunavut non-refundable tax credit rate X 25 Multiply line 24 by line 25. Donations and gifts: Amount from line 345 of your federal Schedule 9 Amount from line 347 of your federal Schedule 9 Add lines 27 and 28. Add lines 26 and 29.			
Add lines 21 and 22. Add lines 1 to 18, and line 23. Nunavut non-refundable tax credit rate X 25 Multiply line 24 by line 25. Donations and gifts: Amount from line 345 of your federal Schedule 9 Amount from line 347 of your federal Schedule 9 Add lines 27 and 28. Add lines 26 and 29.	Allowable amount of medical expenses for other	5070	
Add lines 1 to 18, and line 23. Nunavut non-refundable tax credit rate X 25 Multiply line 24 by line 25. Donations and gifts: Amount from line 345 of your federal Schedule 9 Amount from line 347 of your federal Schedule 9 Add lines 27 and 28. Add lines 26 and 29.			- 23
Nunavut non-refundable tax credit rate x 25 Multiply line 24 by line 25. 5884 = 26 Donations and gifts:			
Multiply line 24 by line 25. Donations and gifts: Amount from line 345 of your federal Schedule 9 Amount from line 347 of your federal Schedule 9 Add lines 27 and 28. Add lines 26 and 29.			· · · · · · · · · · · · · · · · · · ·
Donations and gifts: Amount from line 345 of your federal Schedule 9 x 4% = 27 Amount from line 347 of your federal Schedule 9 x 11.5% = + 28 Add lines 27 and 28. 5896 = + 29 Add lines 26 and 29. x 29		5884	
Amount from line 347 of your federal Schedule 9 x 11.5% = + 28 Add lines 27 and 28. 5896 = + → + 29 Add lines 26 and 29. -	Donations and gifts:		
Add lines 27 and 28.			
Add lines 26 and 29.			- 29
Enter this amount on line 42. Nunavut non-refundable tax credits 6150 = 30	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.						3 ⁻
Complete the appropriate column depending on the amount on line 31.	Line 31 is \$42,622 or less			Line 31 i than \$85,2 4 more than	43 but not	Line 31 is more than \$138,586	
Enter the amount from line 31.							3:
	_	_		_		_	3
Line 32 minus line 33 (cannot be negative)	=	=		=		=	3
· · · · · · · · · · · · · · · · · · ·	×	×	'	×		×	3
Multiply line 34 by line 35.	=	=		=		=	3
	+	+		+		+	3
Add lines 36 and 37. Nunavut tax on taxable income	=	=		=		=	3
Step 3 – Nunavut tax Enter your Nunavut tax on taxable income from lir Enter your Nunavut tax on split income from Form Add lines 39 and 40.					615	+ =	3 • 4 — 4
Enter your Nunavut non-refundable tax credits fro	im line 30				42		
Nunavut dividend tax credit:			9450				
Credit calculated for line 6152 on the <i>Territorial V</i>	Vorksneet		6152 +		•43		
Nunavut overseas employment tax credit: Amount from line 426 of your federal Schedule 1		× 45%	6153 +		•44		
Nunavut minimum tax carryover: Amount from line 427 of your federal Schedule 1		× 45%	6 = 6154 +		•45		
Add lines 42 to 45.	·		=			_	4
Line 41 minus line 46 (if negative, enter "0")						=	4
Nunavut additional tax for minimum tax purposes: Amount from line 117 of Form T691		× 45%	, o =			+	4
Add lines 47 and 48.	·					=	4
Enter the territorial foreign tax credit from Form T2	2036.				_		5
Line 49 minus line 50 (if negative, enter "0")						=	5
Volunteer firefighters' tax credit				claim	\$563 6229		5
Line 51 minus line 52 (if negative, enter "0") Enter the result on line 428 of your return.				Nunavut	t tax	=	5:
•						L	
_ Details of amount for young child	dren (If you need mor	re space, a	ttach a separa	te piece of pa	per.)		
Child's name	. , ,		late of birth Month Da	1	cial insurance nui (if available)	nber	

See the privacy notice on your return.