

**Part 4 – Territorial tax (multiple jurisdictions)**  
**Section NU428MJ, Nunavut tax**

Protected B when completed  
 T2203 – 2014

Complete this section if you have income allocated to Nunavut in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return. 1

Complete the appropriate column depending on the amount on line 1.

	Line 1 is \$41,909 or less	Line 1 is more than \$41,909 but not more than \$83,818	Line 1 is more than \$83,818 but not more than \$136,270	Line 1 is more than \$136,270	
Enter the amount from line 1.	-	-	-	-	2
	0,00	41,909,00	83,818,00	136,270,00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 4%	x 7%	x 9%	x 11.5%	5
Multiply line 4 by line 5.	=	=	=	=	6
	+ 0,00	+ 1,676,00	+ 4,610,00	+ 9,331,00	7
Add lines 6 and 7. <b>Nunavut tax on taxable income</b>	=	=	=	=	8

Enter your Nunavut tax on taxable income from line 8. 9  
 Enter your Nunavut tax on split income from Form T1206. 10  
 Add lines 9 and 10. 11

Enter your Nunavut non-refundable tax credits from line D in the Nunavut column in Part 3 of this form. 12  
 Nunavut dividend tax credit:  
 Credit calculated for line 13 on the *Nunavut Worksheet (MJ)* 13  
 Nunavut overseas employment tax credit:  
 Amount from line 426 of your federal Schedule 1 x 45% = 14  
 Nunavut minimum tax carryover:  
 Amount from line 427 of your federal Schedule 1 x 45% = 15  
 Add lines 12 to 15. 16  
 Line 11 minus line 16 (if negative, enter "0") 17  
 Nunavut additional tax for minimum tax purposes:  
 Amount from line 117 of Form T691 x 45% = 18  
 Add lines 17 and 18. 19  
 Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form x % 20  
 Multiply line 19 by the percentage on line 20. **Adjusted Nunavut income tax** 21

**Residents of Nunavut only:** Enter the territorial foreign tax credit from Form T2036. 22  
 Line 21 minus line 22 (if negative, enter "0") 23  
**Residents of Nunavut only:** Volunteer firefighters' tax credit claim \$553 6229 24  
 Line 23 minus line 24 (if negative, enter "0") 25  
 Enter this amount on line 12 in Part 5 of this form. **Nunavut tax**

**Chart for line 5823 in the Nunavut column in Part 3 (residents of Nunavut only)**

**Details of amount for young children** (If you need more space, attach a separate sheet 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.

# Nunavut Amounts Transferred From Your Spouse or Common-Law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of Nunavut**, complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's territorial amounts shown below.

If he or she was **not a resident of Nunavut** at the end of the year, complete Form NU428 or NU428MJ and this schedule for him or her as if he or she was a resident of Nunavut.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form NU428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form NU428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

**Amount for young children less than 6 years of age:**

Enter the amount from line 5823 of his or her Form NU428.

		<b>1</b>
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**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$9,425.

Otherwise, enter the amount from line 5808 of his or her Form NU428.

	+	
		<b>2</b>

**Pension income amount:**

Enter the amount from line 5836 of his or her Form NU428.

**(maximum \$2,000)**

	+	
		<b>3</b>

**Disability amount:**

Enter the amount from line 5844 of his or her Form NU428.

	+	
		<b>4</b>

**Tuition, education, and textbook amounts:** Enter the territorial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Nunavut, complete Schedule NU(S11)MJ to determine the amount to enter on this line.

	+	
		<b>5</b>

Add lines 1 to 5.

	=	
		<b>6</b>

**Spouse's or common-law partner's taxable income:**

Enter the amount from line 260 of his or her return if it is \$41,909 or less. If the taxable income is more than \$41,909, enter instead the result of the following calculation: amount from line 39 of his or her Form NU428 divided by 4%.

		<b>7</b>
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Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NU428, plus line 17 of his or her Schedule NU(S11).

-		<b>8</b>
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**His or her adjusted taxable income:**

Line 7 minus line 8 (if negative, enter "0")

	=	
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	-	
		<b>9</b>

Line 6 minus line 9 (if negative, enter "0")

Enter this amount on line 5864 in the Nunavut column in Part 3 of Form T2203.

**Nunavut amounts transferred from  
your spouse or common-law partner**

	=	
		<b>10</b>

See the privacy notice on your return.

# Nunavut Tuition, Education, and Textbook Amounts

If you were a **student** who was a **resident of Nunavut**, complete the regular Schedule NU(S11), *Territorial Tuition, Education, and Textbook Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

If you were a **student** who was **not a resident of Nunavut** but you have income allocated to that territory in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Nunavut tuition, education, and textbook amounts to claim on line 5856 in the Nunavut column in Part 3 of Form T2203.

If you are the **individual** designated by a student who was not a resident of Nunavut at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it on behalf of each student as if he or she were a resident of Nunavut.

**Do not attach the schedules (S11) or (S11)MJ to your return.**

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment 1

Eligible tuition fees paid for 2014 2

**Education and textbook amounts for 2014**

**Part-time student:** use column B of Forms T2202A, TL11A, TL11B, and TL11C.

**Do not include any month that is also included in column C.**

Only one claim per month (**maximum 12 months**)

**Education amount:**  
Number of months from column B  × \$120 =  3

**Textbook amount:**  
Number of months from column B  × \$20 =  4

Add lines 3 and 4. 5

**Full-time student:** use column C of Forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (**maximum 12 months**)

**Education amount:**  
Number of months from column C  × \$400 =  6

**Textbook amount:**  
Number of months from column C  × \$65 =  7

Add lines 6 and 7. 8

Add lines 2, 5, and 8. **Total 2014 tuition, education, and textbook amounts** 9

Add lines 1 and 9. **Total available tuition, education, and textbook amounts** 10

As the student, enter the amount of your taxable income from line 260 of your return if it is \$41,909 or less. If your taxable income is more than \$41,909, enter instead the result of the following calculation: amount from line 9 of section NU428MJ in Part 4 of your Form T2203 divided by 4%.

Total of lines 5804 to 5848 in the Nunavut column in Part 3 of Form T2203. 11

Line 11 minus line 12 (if negative, enter "0") 12

Unused Nunavut tuition, education, and textbook amounts claimed for 2014 13

Enter the amount from line 1 or 13, whichever is **less**. 14

Line 13 minus line 14 15

2014 tuition, education, and textbook amounts claimed for 2014 16

Enter the amount from line 9 or line 15, whichever is **less**. 17

Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Nunavut column in Part 3 of Form T2203. **Nunavut tuition, education, and textbook amounts claimed by the student for 2014** 17

**Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts.**

Enter the amount from line 9. (maximum \$5,000) 18

Amount from line 16 19

Line 18 minus line 19 (if negative, enter "0") 20

Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, or on line 5 of your Schedule NU(S2)MJ, the amount transferred (cannot be more than line 20). **Nunavut tuition, education, and textbook amounts transferred** 21

# Nunavut Worksheet (MJ)

Protected B when completed  
T2203 – 2014

Use these charts to do some of the calculations you may need to complete the Nunavut column in Part 3 and Section NU428MJ, *Nunavut tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount		9,425.00	1
Your net income from line 236 of your return			2
Base amount	– 34,873.00		3
Line 2 minus line 3 (if negative, enter "0")	=		4
Applicable rate	x 15%		5
Multiply line 4 by line 5.	=		6
Line 1 minus line 6 (if negative, enter "0")	=		7

Enter this amount on line 5808 in the Nunavut column.

## Line 5812 – Spouse or common-law partner amount

Base amount		12,567.00	1
Spouse's or common-law partner's net income (page 1 of your return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line 5812 in the Nunavut column.

## Line 5816 – Amount for an eligible dependant

Base amount		12,567.00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line 5816 in the Nunavut column.

## Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		10,958.00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed.	–		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

Enter, on line 5820 in the Nunavut column, the total amount claimed for **all** dependants.

## Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		20,003.00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed.	–		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

Enter, on line 5840 in the Nunavut column, the total amount claimed for **all** dependants.

## Nunavut Worksheet (MJ) (continued)

### Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were <b>18 years of age or older</b> on December 31, 2014)	12,567 00	1
<b>Supplement</b> calculation if you were <b>under 18 years of age</b> on December 31, 2014		
Maximum supplement	4,530 00	2
Total child care and attendant care expenses for you, claimed by you or by another person		
Base amount	- 2,654 00	3
Line 3 minus line 4 (if negative, enter "0")	=	4
Line 2 minus line 5 (if negative, enter "0")	=	5
Add lines 1 and 6.	=	6
	=	7

Enter this amount on line 5844 in the Nunavut column (maximum \$17,097), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

**Complete this calculation for each dependant.**

**If your dependant was not a resident of Nunavut** at the end of the year, Form NU428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of Nunavut at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NU428	+	2
Add lines 1 and 2.	=	3
Dependant's taxable income (line 260 of his or her return)	-	4
Line 3 minus line 4 (if negative, enter "0")	=	5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is <b>less</b> .		6

Enter, on line 5848 in the Nunavut column, the total amount claimed for **all** disabled dependants.

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter \$2,171 or 3% of line 236 of your return, whichever is <b>less</b> .	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount on line ME in the Nunavut column.

### Line 13 – Nunavut dividend tax credit

Calculate the amount to enter on line 13 in Section NU428MJ by completing **one** of the **two** following calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

Line 120 of your return			× 5.51% =	
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Enter this amount on line 13 in Section NU428MJ.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return		1		
Line 180 of your return	-	2	× 3.05% =	4
Line 1 minus line 2	=	3	× 5.51% =	5
Add lines 4 and 5.	=			6

Enter this amount on line 13 in Section NU428MJ.