



Nunavut Tax

T3NU
T3 2015

Protected B when completed

You have to complete this form for a trust resident in Nunavut **and** for a non-resident trust that carries on a business through a permanent establishment in Nunavut. **Include a completed copy of this form with the trust's return.**

Taxable income (line 56 of the return) _____ **1**

Step 1 – Nunavut tax on taxable income

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$42,622 or less	more than \$42,622, but not more than \$85,243	more than \$85,243, but not more than \$138,586	more than \$138,586	
Enter the amount from line 1.					2
Base amount	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	4
Rate	X	X	X	X	5
Line 4 multiplied by line 5	=	=	=	=	6
Tax on base amount	+	+	+	+	7
Nunavut tax on taxable income (line 6 plus line 7)	=	=	=	=	8

Inter vivos trusts (other than grandfathered)

Nunavut tax on taxable income: Line 1 _____ X _____ = _____ **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts	Line 17A of Schedule 11	13712 •					
	On the first \$200 or less		X	=			10
	On the remainder		X	=	+		11
Donations and gifts tax credit (line 10 plus line 11)					13714 ■	=	12

Step 3 – Nunavut tax

Enter the amount from line 8 or line 9 above. _____ **13701 ■** _____ **13**

Donations and gifts tax credit (line 12) _____ **14**

Dividend tax credit	Line 24 of Schedule 8		X	=	13718 ■	+		15
	Line 31 of Schedule 8		X	=	13715 ■	+		16

Minimum tax carryover
Line 30 of Schedule 11 _____ X _____ = 13716 ■ + _____ **17**

Total credits (add lines 14 to 17) _____ = _____ ▶ _____ **18**

Subtotal (line 13 minus line 18. If negative, enter "0".) _____ = _____ **19**

Nunavut additional tax for minimum tax purposes (amount K from Chart 3 of Schedule 12) 13702 ■ + _____ **20**

Subtotal (line 19 plus line 20) _____ 13705 ■ = _____ **21**

Nunavut foreign tax credit (from Form T3 PTF, T3 Provincial or Territorial Foreign Tax Credit) 13550 ■ _____ **22**

Total Nunavut political contributions 13620 • _____ **23**

Allowable political contribution tax credit (see instructions on back) 13610 ■ + _____ **24**

Total credits (add lines 22 and 24) _____ = _____ ▶ _____ **25**

Nunavut tax (line 21 minus line 25. If negative, enter "0".) _____ 13700 ■ = _____ **26**
Enter this amount on line 82 of the return.

What's new for 2015

The base amounts and the tax on base amounts have changed.

Use the following chart to calculate the allowable political contribution tax credit.

Line 24 – Allowable political contribution tax credit

A trust can deduct, from its taxes payable to Nunavut, all or part of the amounts it paid to:

- a candidate seeking election to the Nunavut Legislative Assembly.

Attach an official receipt to the return as proof of payment, and use the **applicable** column to calculate the allowable credit.

Total political contributions in the year: _____ | **A**
 Enter amount A on line 23.

		Contributions of \$100 or less	Contributions more than \$100, but not more than \$900	Contributions over \$900
Amount A	1	<input type="text"/>	<input type="text"/>	
Contribution base	2	<input type="text"/>	<input type="text"/>	
Line 1 minus line 2	3	<input type="text"/>	<input type="text"/>	
Credit rate	4	<input type="text"/>	<input type="text"/>	
Line 3 multiplied by line 4	5	<input type="text"/>	<input type="text"/>	
Base credit	6	<input type="text"/>	<input type="text"/>	<input type="text"/>
Allowable credit (line 5 plus line 6) Enter this amount on line 24.	7	<input type="text"/>	<input type="text"/>	<input type="text"/>

If you have any questions...

If you have any questions about Nunavut tax credits, contact:

Department of Finance
 Government of Nunavut
 Post Office Box 2260
 Iqaluit NU X0A 0H0

Telephone: **1-800-316-3324**
 Fax: **867-975-5845**

If you have questions about Nunavut tax, visit the Canada Revenue Agency (CRA) website at www.cra.gc.ca, or call the CRA at **1-800-959-8281**.