



Nunavut Tax

NU428
T1 General – 2013

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

		For internal use only	5614		
Basic personal amount	claim \$12,455	5804			1
Age amount (if born in 1948 or earlier) (use the <i>Territorial Worksheet</i>)	(maximum \$9,341)	5808	+		2
Spouse or common-law partner amount					
Base amount	12,455.00				
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	12,455.00				
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 <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 × \$1,200 =	5823	+		6
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)		5824	+		•7
(amount from line 310 of your federal Schedule 1)		5828	+		•8
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)		5832	+		•9
(amount from line 317 of your federal Schedule 1)		5829	+		•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 \$12,455 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		5860	+		17
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 \$2,152 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			×	4%	25
Multiply line 24 by line 25.		5884	=		26
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	4%	=		27
Amount from line 347 of your federal Schedule 9	×	11.5%	=	+	28
Add lines 27 and 28.	5896	=		►	29
Add lines 26 and 29.					
Enter this amount on line 42.	Nunavut non-refundable tax credits	6150	=		30

Go to Step 2 on the next page. ➔

Step 2 – Nunavut tax on taxable income

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

31

Complete the appropriate column depending on the amount on line 31.

	Line 31 is \$41,535 or less	Line 31 is more than \$41,535 but not more than \$83,071	Line 31 is more than \$83,071 but not more than \$135,054	Line 31 is more than \$135,054	
Enter the amount from line 31.					32
	– 0,00	– 41,535,00	– 83,071,00	– 135,054,00	33
Line 32 minus line 33 (cannot be negative)	=	=	=	=	34
	× 4%	× 7%	× 9%	× 11.5%	35
Multiply line 34 by line 35.	=	=	=	=	36
	+ 0,00	+ 1,661,00	+ 4,569,00	+ 9,247,00	37
Add lines 36 and 37. Go to step 3.	Nunavut tax on taxable income				38
	=	=	=	=	

Step 3 – Nunavut tax

Enter your Nunavut tax on taxable income from line 38.

39

Enter your Nunavut tax on split income from Form T1206.

6151 + •40

Add lines 39 and 40.

= 41

Enter your Nunavut non-refundable tax credits from line 30.

42

Nunavut dividend tax credit:

Credit calculated for line 6152 on the *Territorial Worksheet*

6152 + •43

Nunavut overseas employment tax credit:

Amount from line 426 on your federal Schedule 1

× 45% = 6153 + •44

Nunavut minimum tax carryover:

Amount from line 427 on your federal Schedule 1

× 45% = 6154 + •45

Add lines 42 to 45.

= 46

Line 41 minus line 46 (if negative, enter "0")

= 47

Nunavut additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 45% =

+ 48

Add lines 47 and 48.

= 49

Enter the territorial foreign tax credit from Form T2036.

– 50

Line 49 minus line 50 (if negative, enter "0")

= 51

Volunteer firefighters' tax credit

claim \$548

6229 – 52

Line 51 minus line 52 (if negative, enter "0")

= 53

Enter the result on line 428 of your return.

Nunavut tax

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Details of amount for young children (If you need more space, attach a separate piece of paper.)

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