



# Nunavut Credits

**NU479**  
T1 General – 2014

Complete the calculations that apply to you and **attach a copy** to your return. For more information, see the related line in the forms book.

## Cost of living tax credit

### Adjusted net income

Enter your net income from line 236 of your return.

Enter the total of amounts you claimed on line 244 and line 250 of your return.

Line 1 minus line 2 (if negative, enter "0")

Enter the amount you claimed for foreign income on line 256 of your return that is exempt under a tax treaty.

Line 3 minus line 4 (if negative, enter "0")

**Adjusted net income**

		1
—		2
=		3
—		4
=		5

### Basic credit

Enter the amount from line 5.

Applicable rate

Multiply line 6 by line 7.

**Basic credit**  
(maximum \$1,200)

		6
×	2%	7
=		

► **8**

### Cost of living supplement for single parents

You can claim the supplement if you were a single parent at any time in 2014 and your adjusted net income (line 5) is more than \$60,000.

Enter the amount from line 5.

Base amount

Line 9 minus line 10 (if negative, enter "0")

Applicable rate

**Cost of living supplement**  
(maximum \$255.12)

		9
—	60,000.00	10
=		11
×	2%	12

Multiply line 11 by line 12.

► **13**

Add lines 8 and 13.

**Total cost of living tax credit** **6390** = **14**

## Political contribution tax credit

Nunavut political contributions made in 2014

Credit calculated for line 16 on the *Territorial Worksheet*

(maximum \$500)

Enter your Nunavut tax from line 428 of your return.

Enter the cost of living tax credit calculated at line 14.

Line 17 minus line 18 (if negative, enter "0")

Enter the amount from line 16 or line 19, whichever is **less**.

Business training tax credit from Form T1317

**Political contribution tax credit**

Add lines 14, 20, and 21. Enter the result on line 479 of your return.

**Nunavut credits**

+		20
+		21
=		22

See the privacy notice on your return.