



Nunavut Tax

NU428

T1 General – 2017

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 \$13,128	5804		1
Age amount (if born in 1952 or earlier) (use the <i>Territorial Worksheet</i>)		(maximum \$9,846)	5808	+	2
Spouse or common-law partner amount					
Base amount		13,128.00			
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		13,128.00			
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 \$13,128 , 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(S1)]			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 \$2,268 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 16 of your federal Schedule 9	×	4%	=	27	
Amount from line 17 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

Continue 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 \$43,780 or less	Line 31 is more than \$43,780 but not more than \$87,560	Line 31 is more than \$87,560 but not more than \$142,353	Line 31 is more than \$142,353	
Enter the amount from line 31.					32
	– 0,00	– 43,780,00	– 87,560,00	– 142,353,00	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	+ 1,751,00	+ 4,816,00	+ 9,747,00	37
Nunavut tax on taxable income					
Add lines 36 and 37.	=	=	=	=	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 minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 45% = 6154 + •44

Add lines 42 to 44.

= 45

Line 41 minus line 45 (if negative, enter "0")

= 46

Nunavut additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 45% =

+ 47

Add lines 46 and 47.

= 48

Enter the territorial foreign tax credit from Form T2036.

– 49

Line 48 minus line 49 (if negative, enter "0")

= 50

Volunteer firefighters' tax credit

claim \$578 6229

– 51

Line 50 minus line 51 (if negative, enter "0")

= 52

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	

See the privacy notice on your return.