



# Nunavut Credits

**NU479**

T1 General – 2013

 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.			1
Enter the total of amounts you claimed on line 244 and line 250 of your return.	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Enter the amount you claimed for foreign income on line 256 of your return that is exempt under a tax treaty.	6054	–	4
Line 3 minus line 4 (if negative, enter "0")		=	5
			<b>Adjusted net income</b>

### Basic credit

Enter the amount from line 5.			6
Applicable rate	×	2%	7
Multiply line 6 by line 7.		=	8
			<b>Basic credit (maximum \$1,200)</b>

### Cost of living supplement for single parents

You can claim the supplement if you were a single parent at any time in 2013 and your adjusted net income (line 5) is more than \$60,000.

Enter the amount from line 5.			9
Base amount	–	60,000.00	10
Line 9 minus line 10 (if negative, enter "0")	=		11
Applicable rate	×	2%	12
Multiply line 11 by line 12.		=	13
			<b>Cost of living supplement (maximum \$255.12)</b>
Add lines 8 and 13.		=	14
			<b>Total cost of living tax credit</b>

## Political contribution tax credit

Nunavut political contributions made in 2013	6391		15
Credit calculated for line 16 on the <i>Territorial Worksheet</i> (maximum \$500)			16
Enter your Nunavut tax from line 428 of your return.			17
Enter the cost of living tax credit calculated at line 14.	–		18
Line 17 minus line 18 (if negative, enter "0")	=		19
Enter the amount from line 16 or line 19, whichever is less.			20
Business training tax credit from Form T1317	6399	+	21
Add lines 14, 20, and 21. Enter the result on line 479 of your return.		=	22
			<b>Nunavut credits</b>