



# Nunavut Tax

Form NU428  
2018

Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.  
Claim only the credits that apply to you.

## Part A – Nunavut non-refundable tax credits

	For internal use only	5614			
Basic personal amount	claim \$13,325	5804			1
Age amount (if born in 1953 or earlier) (use Worksheet NU428)	(maximum \$9,994)	5808	+		2
Spouse or common-law partner amount					
Base amount	13,325 00				
Minus: their net income from page 1 of your return	–				
Result: (if negative, enter "0")	=		▶	5812	3
Amount for an eligible dependant					
Base amount	13,325 00				
Minus: their net income from line 236 of their return	–				
Result: (if negative, enter "0")	=		▶	5816	4
Amount for infirm dependants age 18 or older (use Worksheet NU428)		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 Worksheet NU428)		5840	+		12
Disability amount (for self) (Claim \$13,325, or if you were under 18 years of age, use Worksheet NU428.)		5844	+		13
Disability amount transferred from a dependant (use Worksheet NU428)		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 (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 (attach Schedule NU(S2))		5864	+		18
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			19	
Enter \$2,302 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.

**Part B – Nunavut tax on taxable income**Enter your **taxable income** from line 260 of your return.**31**

Use the amount from line 31 to decide which column to complete.

Line 31 is  
\$44,437 or lessLine 31 is more  
than \$44,437 but not  
more than \$88,874Line 31 is more  
than \$88,874 but not  
more than \$144,488Line 31 is more  
than \$144,488

Amount from line 31

– 0.00

– 44,437.00

– 88,874.00

– 144,488.00

**32**

Line 32 minus line 33 (cannot be negative)

=

=

=

=

**33**

Multiply line 34 by line 35.

× 4%

× 7%

× 9%

× 11.5%

**34**

Multiply line 34 by line 35.

=

=

=

=

**35**Add lines 36 and 37. **Nunavut tax on  
taxable income**

+ 0.00

+ 1,777.00

+ 4,888.00

+ 9,893.00

**36**

=

=

=

=

**37**

=

=

=

=

**38****Part C – 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 Worksheet NU428

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 \$586 6229

–

**51**

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

=

Enter the result on **line 428** of your return.**Nunavut tax**

=

**52****Details of amount for young children** (If you need more space, attach additional pages.)

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

See the privacy notice on your return.