



Nunavut Tax

NU428
T1 General – 2011

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 \$11,878	5804		1
Age amount (if born in 1946 or earlier) (use territorial worksheet)	(maximum \$8,909)	5808	+	2
Spouse or common-law partner amount				
Base amount	11,878	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	11,878	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 territorial worksheet)			▶ 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)			5836	+
11				
Caregiver amount (use territorial worksheet)			5840	+
12				
Disability amount (for self)			5844	+
13				
Disability amount transferred from a dependant (use territorial worksheet)			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 \$2,052 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 through 18 and line 23.			5880	=
Nunavut non-refundable tax credit rate				×
Multiply line 24 by line 25.			5884	=
26				
Donations and gifts:				
Amount from line 345 of your federal Schedule 9			×	4% =
Amount from line 347 of your federal Schedule 9			×	11.5% =
Add lines 27 and 28.			5896	=
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 \$39,612 or less	Line 31 is more than \$39,612 but not more than \$79,224	Line 31 is more than \$79,224 but not more than \$128,800	Line 31 is more than \$128,800	
Enter the amount from line 31.					32
	– 0 00	– 39,612 00	– 79,224 00	– 128,800 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	+ 1,584 00	+ 4,357 00	+ 8,819 00	37
Add lines 36 and 37. Go to Step 3.	=	=	=	=	38
					Nunavut tax on taxable income

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 of your federal Schedule 1

× 45% = 6153 + 44

Nunavut minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 45% = 6154 + 45

Add lines 42 through 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 \$523 6229 – 52

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

= 53

Enter the result on line 428 of your return.

Nunavut tax

=

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

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