



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 | + |
| Amount for an eligible dependant | | | | | 3 |
| Base amount | | 13,325 | | 00 | |
| Minus: their net income from line 236 of their return | | – | | | |
| Result: (if negative, enter "0") | | = | | | |
| | | | ▶ | 5816 | + |
| Amount for infirm dependants age 18 or older (use Worksheet NU428) | | | | 5820 | + |
| Amount for young children less than 6 years of age (Complete the chart on the next page.) | Number of children | 6371 | × | \$1,200 = | 5823 |
| | | | | | + |
| CPP or QPP contributions: | | | | | |
| Amount from line 308 of your federal Schedule 1 | | | | 5824 | + |
| Amount from line 310 of your federal Schedule 1 | | | | 5828 | + |
| Employment insurance premiums: | | | | | |
| Amount from line 312 of your federal Schedule 1 | | | | 5832 | + |
| Amount from line 317 of your federal Schedule 1 | | | | 5829 | + |
| Pension income amount (amount from line 314 of your federal Schedule 1) | (maximum \$2,000) | | | 5836 | + |
| Caregiver amount (use Worksheet NU428) | | | | 5840 | + |
| Disability amount (for self) (Claim \$13,325 , or if you were under 18 years of age, use Worksheet NU428.) | | | | 5844 | + |
| Disability amount transferred from a dependant (use Worksheet NU428) | | | | 5848 | + |
| Interest paid on your student loans (amount from line 319 of your federal Schedule 1) | | | | 5852 | + |
| Your tuition, education, and textbook amounts (attach Schedule NU(S11)) | | | | 5856 | + |
| Tuition, education, and textbook amounts transferred from a child | | | | 5860 | + |
| Amounts transferred from your spouse or common-law partner (attach Schedule NU(S2)) | | | | 5864 | + |
| 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 | = |
| Nunavut non-refundable tax credit rate | | | | | × 4% |
| Multiply line 24 by line 25. | | | | 5884 | = |
| 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 | = |

Continue on the next page.

Part B – Nunavut tax on taxable incomeEnter 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 |
| = | | = | | = | | = | | 33 |
| × | 4% | × | 7% | × | 9% | × | 11.5% | 34 |
| = | | = | | = | | = | | 35 |
| + | 0.00 | + | 1,777.00 | + | 4,888.00 | + | 9,893.00 | 36 |
| = | | = | | = | | = | | 37 |
| | | | | | | | | 38 |

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37.

**Nunavut tax on
taxable income****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")

= 52

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.