Territorial Amounts Transferred from your Spouse or Common-Law Partner

Schedule NU(S2)
2022

Protected B when completed

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's territorial amounts shown below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form NU428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NU428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of Nunavut at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Amount for young children less than 6 years of age: Enter the amount from line 58230 of their Form NU428.	59000		1
Age amount (if your spouse or common-law partner was born in 1957 or earlier): Enter the amount from line 58080 of their Form NU428.	59020	+	2
Pension income amount: Enter the amount from line 58360 of their Form NU428. **(maximum $2,000)**	59050	+	3
Disability amount: Enter the amount from line 58440 of their Form NU428.	59070	+	4
Tuition, education, and textbook amounts: Enter the territorial amount designated to you from their forms T2202, TL11A, and/or TL11C.	59090	+	5
Add lines 1 to 5.		=	6

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 7 if it is **$47,862 or less**.
If it is **more than $47,862**, enter the result of the following calculation:

Amount from line 8 of their Form NU428		÷ 4% =		7
Amount from line 58040 of their Form NU428				8
Amount from line 24 of their Form NU428	+			9
Amount from line 58560 of their Form NU428	+			10
Add lines 8 to 10.	=	►	–	11

Spouse's or common-law partner's adjusted taxable income: Line 7 minus line 11 (if negative, enter "0")	59120	=	►	–	12
Line 6 minus line 12 (if negative, enter "0")	**Territorial amounts transferred from your spouse or common-law partner**			=	13

Enter the amount from line 13 on line 58640 of your Form NU428.

See the privacy notice on your return.

(Ce formulaire est disponible en français.)