



# Nunavut Credits

Form NU479  
2022

Protected B when completed

You can claim these refundable tax credits even if you do not have to pay any tax. If they are more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach a copy** of this form to your return.

For more information about these credits, see the Nunavut Information Guide in your tax package.

## Cost of living tax credit

### Adjusted net income

Enter your net income from line 23600 of your return.			1
Enter the total of amounts claimed on line 24400 and line 25000 of your return.	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Enter the amount claimed for foreign income from line 25600 of your return that is exempt under a tax treaty.	62450	-	4
Line 3 minus line 4 (if negative, enter "0")	=		5
	<b>Adjusted net income</b>		

### Basic credit

Amount from line 5			6
Applicable rate	x	2%	7
Line 6 multiplied by the percentage from line 7	=		8
	<b>Basic credit (maximum \$1,500)</b>		

## Cost of living supplement for single parents

You can claim the supplement if you were a single parent at any time in 2022 and your adjusted net income (line 5) is **more than \$60,000**.

Amount from line 5			9
Base amount	-	60,000.00	10
Line 9 minus line 10 (if negative, enter "0")	=		11
Applicable rate	x	2%	12
Line 11 multiplied by the percentage from line 12			
	<b>Cost of living supplement (maximum \$255.12)</b>	63940	=
Line 8 plus line 13			
	<b>Total cost of living tax credit</b>	63990	=

## Political contribution tax credit

Nunavut political contributions made in 2022	63991		15
Amount calculated for line 16 using the chart on the next page (maximum \$500)			16
Enter the amount from line 66 of your Form NU428.			17
Amount from line 14 above.	-		18
Line 17 minus line 18 (if negative, enter "0")	=		19
Enter <b>whichever is less:</b> amount from line 16 or line 19.			
	<b>Political contribution tax credit</b>		
Line 14 plus line 20			20
Enter this amount on <b>line 47900</b> of your return.			
	<b>Nunavut credits</b>		21

**Political contribution amount** (for line 16)

- For contributions **of \$100 or less**, enter the amount of your contributions on line 16
- For contributions **of \$900 or more**, enter \$500 on line 16

Otherwise, complete the calculation below.

Amount from line 15 of the previous page.			<b>22</b>
	-	100,00	<b>23</b>
Line 22 minus line 23 ( <b>cannot</b> be negative)	=		<b>24</b>
	x	50%	<b>25</b>
Line 24 multiplied by the percentage from line 25	=		<b>26</b>
	+	100,00	<b>27</b>
Line 26 plus line 27	=		<b>28</b>
			<b>(maximum \$500)</b>
Enter the amount from line 28 on line 16.			

See the privacy notice on your return.