



# Nunavut Tax

**NU428**  
T1 General – 2012

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	<b>5614</b>		
Basic personal amount		claim \$12,211	<b>5804</b>		<b>1</b>
Age amount (if born in 1947 or earlier) (use territorial worksheet)		(maximum \$9,158)	<b>5808</b>	+	<b>2</b>
Spouse or common-law partner amount					
Base amount		12,211	00		
<b>Minus:</b> his or her net income from page 1 of your return		-			
<b>Result:</b> (if negative, enter "0")		=		► <b>5812</b>	<b>3</b>
Amount for an eligible dependant					
Base amount		12,211	00		
<b>Minus:</b> his or her net income from line 236 of his or her return		-			
<b>Result:</b> (if negative, enter "0")		=		► <b>5816</b>	<b>4</b>
Amount for infirm dependants age 18 or older (use territorial worksheet)				<b>5820</b>	<b>5</b>
Amount for young children less than 6 years of age (Complete the chart on the next page)	Number of children	<b>6371</b>	× \$1,200 =	<b>5823</b>	<b>6</b>
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)				<b>5824</b>	<b>•7</b>
(amount from line 310 of your federal Schedule 1)				<b>5828</b>	<b>•8</b>
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)				<b>5832</b>	<b>•9</b>
(amount from line 317 of your federal Schedule 1)				<b>5829</b>	<b>•10</b>
Pension income amount (amount from line 314 of your federal Schedule 1)		(maximum \$2,000)		<b>5836</b>	<b>11</b>
Caregiver amount (use territorial worksheet)				<b>5840</b>	<b>12</b>
Disability amount (for self) (Claim \$12,211 or, if you were under 18 years of age, use the territorial worksheet)				<b>5844</b>	<b>13</b>
Disability amount transferred from a dependant (use territorial worksheet)				<b>5848</b>	<b>14</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)				<b>5852</b>	<b>15</b>
Your tuition, education, and textbook amounts [attach Schedule NU(S1)]				<b>5856</b>	<b>16</b>
Tuition, education, and textbook amounts transferred from a child				<b>5860</b>	<b>17</b>
Amounts transferred from your spouse or common-law partner [attach Schedule NU(S2)]				<b>5864</b>	<b>18</b>
Medical expenses:					
Amount from line 330 of your federal Schedule 1		<b>5868</b>		<b>19</b>	
Enter \$2,109 or 3% of line 236 of your return, whichever is less.		-		<b>20</b>	
Line 19 minus line 20 (if negative, enter "0")		=		<b>21</b>	
Allowable amount of medical expenses for other dependants from line 331 of your federal Schedule 1		<b>5872</b>	+	<b>22</b>	
Add lines 21 and 22.		<b>5876</b>	=	►	<b>23</b>
Add lines 1 to 18, and line 23.				<b>5880</b>	<b>24</b>
Nunavut non-refundable tax credit rate			×	<b>4%</b>	<b>25</b>
Multiply line 24 by line 25.				<b>5884</b>	<b>26</b>
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	<b>4%</b>	=	<b>27</b>	
Amount from line 347 of your federal Schedule 9	×	<b>11.5%</b>	=	<b>28</b>	
Add lines 27 and 28.		<b>5896</b>	=	►	<b>29</b>
Add lines 26 and 29.					
Enter this amount on line 42.				<b>Nunavut non-refundable tax credits 6150</b>	<b>30</b>

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 \$40,721 or less	Line 31 is more than \$40,721 but not more than \$81,442	Line 31 is more than \$81,442 but not more than \$132,406	Line 31 is more than \$132,406	
Enter the amount from line 31.					32
	– 0 00	– 40,721 00	– 81,442 00	– 132,406 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	+ 1,629 00	+ 4,479 00	+ 9,066 00	37
Add lines 36 and 37. <b>Go to Step 3.</b>	<b>Nunavut tax on taxable income</b>				38

## 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 to 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 \$537 6229 – 52

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

= 53

Enter the result on line 428 of your return.

Nunavut tax

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### 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	