



# Nunavut Tax

**NU428**  
T1 General – 2010

Complete this form and **attach a copy** to your return. For more information, see the forms book.

## Step 1 – Nunavut non-refundable tax credits

	For internal use only	<b>5614</b>		
Basic personal amount	claim \$11,714	<b>5804</b>		<b>1</b>
Age amount (if born in 1945 or earlier) (use territorial worksheet) (maximum \$8,786)		<b>5808</b>	+	<b>2</b>
Spouse or common-law partner amount				
Base amount	11,714	00		
Minus: his or her net income from page 1 of your return	-			
Result: (if negative, enter "0")	=		►	<b>5812</b> + <b>3</b>
Amount for an eligible dependant				
Base amount	11,714	00		
Minus: his or her net income from line 236 of his or her return	-			
Result: (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 (read line 5823 in the forms book)				
(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) (read line 5844 in the forms book)		<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(S11)]		<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 \$2,024 or 3% of net income from 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 calculated for line 5872 on the Territorial Worksheet	<b>5872</b>	+		<b>22</b>
Add lines 21 and 22.	<b>5876</b>	=		<b>23</b>
Add lines 1 through 18 and line 23.		<b>5880</b>	=	<b>24</b>
Non-refundable tax credits 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

Use the amount on line 31 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 31 in the applicable column.

If line 31 is  
**\$39,065** or less

If line 31 is more than  
**\$39,065** but not more  
than **\$78,130**

If line 31 is more  
than **\$78,130** but not  
more than **\$127,021**

If line 31 is more  
than **\$127,021**

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37.  
**Go to Step 3.**

**Nunavut tax on  
taxable income**

32

33

34

35

36

37

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 Schedule 1

× 45% =

6153

+

44

Nunavut minimum tax carryover

Amount from line 427 of your 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 \$516 6229

52

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

Enter the result on line 428 of your return.

**Nunavut tax**

53

### 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	