



# Nunavut Credits

Form NU479  
2024

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, go to [canada.ca/nu-tax-info](https://canada.ca/nu-tax-info).

## 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 lines 24400 and 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")	Adjusted net income =	5

### Basic credit

Amount from line 5		6
Applicable rate	×	7
Line 6 multiplied by the percentage from line 7	Basic credit (maximum \$1,500) =	8

## Cost of living supplement for single parents

You can claim the supplement if you were a single parent at any time in 2024 and your adjusted net income (line 5) is **more than \$60,000**.

Amount from line 5		9
Base amount	—	10
Line 9 minus line 10 (if negative, enter "0")	=	11
Applicable rate	×	12
Line 11 multiplied by the percentage from line 12	Cost of living supplement (maximum \$255.12) 63940 =	13
Line 8 plus line 13	Total cost of living tax credit 63990 =	14

## Political contribution tax credit

Nunavut political contributions made in 2024	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.	Political contribution tax credit +	20
Line 14 plus line 20		
Enter this amount on line 47900 of your return.	Nunavut credits =	21

Political contribution amount (for line 16)

For contributions of:

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

Otherwise, complete the calculation below.

Amount from line 15 of the previous page			22
	—		23
Line 22 minus line 23 (cannot be negative)	=		24
	×		25
Line 24 multiplied by the percentage from line 25	=		26
	+		27
Line 26 plus line 27	=		28
(maximum \$500)			
Enter the amount from line 28 on line 16.			

See the privacy notice on your return.