



# Nunavut Tax

Form NU428  
2024

Protected B when completed

For more information about this form, go to [canada.ca/nu-tax-info](https://canada.ca/nu-tax-info).

## Part A – Nunavut tax on taxable income

Enter your **taxable income** from line 26000 of your return.

1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$53,268 or less	Line 1 is more than \$53,268 but not more than \$106,537	Line 1 is more than \$106,537 but not more than \$173,205	Line 1 is more than \$173,205	
Amount from line 1					2
Line 2 minus line 3 ( <b>cannot</b> be negative)	—	—	—	—	3
Line 4 multiplied by the percentage from line 5	×	×	×	×	5
Line 6 plus line 7	+	+	+	+	7
<b>Nunavut tax on taxable income</b>	=	=	=	=	8

Enter the amount from line 8 on line 53 and continue at line 9.

## Part B – Nunavut non-refundable tax credits

Internal use 56140

Basic personal amount

Claim \$18,767 58040

9

Age amount (if you were born in 1959 or earlier) (use Worksheet NU428)

(maximum \$11,980) 58080 +

10

Spouse or common-law partner amount:

Base amount

11

Your spouse's or common-law partner's net income  
from line 23600 of their return

12

Line 11 minus line 12 (if negative, enter "0")

58120 = ► + 13

Amount for an eligible dependant:

Base amount

14

Your eligible dependant's net income from line 23600 of their return

15

Line 14 minus line 15 (if negative, enter "0")

58160 = ► + 16

Amount for infirm dependants age 18 or older (use Worksheet NU428)

58200 + 17

Amount for young children less than 6 years of age

(complete the chart on the last page)

Number of children 63710 × \$1,200 = 58230 + 18

Add lines 9, 10, 13, and 16 to 18.

= 19

CPP or QPP contributions:

Amount from line 30800 of your return

58240 • 20

Amount from line 31000 of your return

58280 + • 21

Employment insurance premiums:

Amount from line 31200 of your return

58300 + • 22

Amount from line 31217 of your return

58305 + • 23

Add lines 20 to 23.

= ► + 24

Line 19 plus line 24

= 25

**Part B – Nunavut non-refundable tax credits (continued)**

Amount from line 25 of the previous page			26
Pension income amount (amount from line 31400 of your return)	(maximum \$2,000)	58360 +	27
Caregiver amount (use Worksheet NU428)		58400 +	28
Add lines 26 to 28.		=	29
Disability amount for self (claim \$15,973 or, if you were under 18 years of age, use Worksheet NU428)		58440 +	30
Disability amount transferred from a dependant (use Worksheet NU428)		58480 +	31
Add lines 29 to 31.		=	32
Interest paid on your student loans (amount from line 31900 of your return)		58520 +	33
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule NU(S11))		58560 +	34
Tuition, education, and textbook amounts transferred from a child or grandchild		58600 +	35
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule NU(S2))		58640 +	36
Add lines 32 to 36.		=	37

## Medical expenses:

Amount from line 33099 of your return		58689		38
Amount from line 23600 of your return			39	
Applicable rate	x		40	
Line 39 multiplied by the percentage from line 40	=		41	
Enter <b>whichever is less</b> : \$2,759 or the amount on line 41.		-		42
Line 38 minus line 42 (if negative, enter "0")		=		43
Allowable amount of medical expenses for other dependants from line 33199 of your return		58729 +		44
Line 43 plus line 44		58769 =	> +	45
Line 37 plus line 45			58800 =	46
Nunavut non-refundable tax credit rate			x	47
Line 46 multiplied by the percentage from line 47			58840 =	48

## Donations and gifts:

Amount from line 13 of your federal Schedule 9	x 4%	=		49
Amount from line 14 of your federal Schedule 9	x 11.5%	=	+	50
Line 49 plus line 50		58969 =	> +	51
Line 48 plus line 51				
Enter this amount on line 56.		Nunavut non-refundable tax credits	61500 =	52

**Part C – Nunavut tax**

Nunavut tax on taxable income from line 8				53
Nunavut tax on split income (complete Form T1206)	61510	+		•54
Line 53 plus line 54	=			55
Nunavut non-refundable tax credits from line 52			56	
Nunavut dividend tax credit (use Worksheet NU428)	61520	+	•57	
Nunavut minimum tax carryover:				
Amount from line 40427 of your return		× 45%	= 61540	•58
Add lines 56 to 58.	=		►	– 59
Line 55 minus line 59 (if negative, enter "0")	=			60
Nunavut additional tax for minimum tax purposes:				
Amount from line 14 of Part 7 of Form T691		× 45%	=	+ 61
Line 60 plus line 61	=			62
Territorial foreign tax credit (complete Form T2036)	=			63
Line 62 minus line 63 (if negative, enter "0")	=			64
Volunteer firefighters' tax credit	Claim \$703	62290	–	65
Line 64 minus line 65 (if negative, enter "0")				
Enter this amount on line 42800 of your return.			Nunavut tax	= 66

**Details of amount for young children** (if you need more space, attach an additional page)

Child's name	Relationship to you	Date of birth (Year Month Day)	Social insurance number (if available)

See the privacy notice on your return.