



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.

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 **whichever is less:**

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
=	24
×	25
=	26
+	27
=	28

Line 22 minus line 23 (**cannot** be negative) _____

Line 24 multiplied by the percentage from line 25 _____

Line 26 plus line 27 **(maximum \$500)** _____

Enter the amount from line 28 on line 16.

See the privacy notice on your return.