



Nunavut Tax

Form NU428
2024

Protected B when completed

For more information about this form, go to canada.ca/nu-tax-info.

Part A – Nunavut tax on taxable income

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

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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
	–	–	–	–	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	x	x	x	x	5
	=	=	=	=	6
	+	+	+	+	7
Line 6 plus line 7 Nunavut tax on taxable income	=	=	=	=	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	x \$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 (attach 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 (attach 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 whichever is less : \$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

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)

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