



# 2022 Nunavut Personal Tax Credits Return

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your territorial tax deductions.

Fill out this form based on the best estimate of your circumstances.

Last name		First name and initial(s)		Date of birth (YYYY/MM/DD)	Employee number
Address			Postal code	<b>For non-residents only</b> Country of permanent residence	Social insurance number

**1. Basic personal amount** – Every person employed in Nunavut and every pensioner residing in Nunavut can claim this amount. If you will have more than one employer or payer at the same time in 2022, see "More than one employer or payer at the same time?" on page 2.

**2. Age amount** – If you will be 65 or older on December 31, 2022, and your net income from all sources will be \$39,826 or less, enter \$10,764. If your net income for the year will be between \$39,826 and \$111,586 and you want to calculate a partial claim, get Form TD1NU-WS, Worksheet for the 2022 Nunavut Personal Tax Credits Return, and fill in the appropriate section.

**3. Pension income amount** – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter \$2,000, or your estimated annual pension income, whichever is less.

**4. Tuition, education, and textbook amounts (full time and part time)** – If you are a student enrolled at a university or college, or an educational institution certified by Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees, complete this section. If you are enrolled full time, or if you have a mental or physical disability and are enrolled part time, enter the total of the tuition fees you will pay, plus \$400 for each month that you will be enrolled, plus \$65 per month for textbooks. If you are enrolled part time and do not have a mental or physical disability, enter the total of the tuition fees you will pay, plus \$120 for each month that you will be enrolled part time, plus \$20 per month for textbooks.

**5. Disability amount** – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter \$14,352.

**6. Spouse or common-law partner amount** – If you are supporting your spouse or common-law partner who lives with you and whose net income for the year will be less than \$16,862, enter the difference between \$16,862 and their estimated net income. If their net income for the year will be \$16,862 or more, you cannot claim this amount.

**7. Amount for an eligible dependant** – If you do not have a spouse or common-law partner and you support a dependant relative who lives with you and whose net income for the year will be less than \$16,862, enter the difference between \$16,862 and their estimated net income. If their net income for the year will be \$16,862 or more, you cannot claim this amount.

**8. Caregiver amount** – If you are taking care of a dependant who lives with you, whose net income for the year will be \$17,670 or less, and who is either your or your spouse's or common-law partner's:

- parent or grandparent (aged 65 or older)
- relative (aged 18 or older) who is dependent on you because of an infirmity, enter \$5,174

If the dependant's net income for the year will be between \$17,670 and \$22,844 and you want to calculate a partial claim get Form TD1NU-WS and fill in the appropriate section.

**9. Amount for infirm dependants age 18 or older** – If you are supporting an infirm dependant aged 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and whose net income for the year will be \$7,341 or less, enter \$5,174. You cannot claim an amount for a dependant you claimed on line 8. If the dependant's net income for the year will be between \$7,341 and \$12,515 and you want to calculate a partial claim, get Form TD1NU-WS and fill in the appropriate section.

**10. Amounts transferred from your spouse or common-law partner** – If your spouse or common-law partner will not use all of their age amount, pension income amount, tuition, education, and textbook amounts, or disability amount on their income tax and benefit return, enter the unused amount.

**11. Amounts transferred from a dependant** – If your dependant will not use all of their **disability amount** on their income tax and benefit return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of their **tuition, education, and textbook amounts** on their income tax and benefit return, enter the unused amount.

**12. TOTAL CLAIM AMOUNT** – Add lines 1 to 11.  
Your employer or payer will use this amount to determine the amount of your territorial tax deductions.

**Filling out Form TD1NU**

Fill out this form **only** if you are an employee working in Nunavut or a pensioner residing in Nunavut and any of the following apply:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1NU, your employer or payer will deduct taxes after allowing the basic personal amount **only**.

**More than one employer or payer at the same time**

If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1NU for 2022, you **cannot claim them again**. If your total income from all sources will be **more** than the personal tax credits you claimed on another Form TD1NU, **check** this box, enter "0" on line 12 and do not fill in lines 2 to 11.

**Total income less than total claim amount**

Check this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 12. Your employer or payer will not deduct tax from your earnings.

**Additional tax to be deducted**

If you wish to have more tax deducted, complete "Additional tax to be deducted" on the federal Form TD1.

**Reduction in tax deductions**

You can ask to have less tax deducted on your income tax and benefit return if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

**Forms and publications**

To get our forms and publications, go to [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications) or call 1-800-959-5525.

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at [canada.ca/cra-info-source](https://canada.ca/cra-info-source).

**Certification**

I certify that the information given on this form is correct and complete.

Signature \_\_\_\_\_

**It is a serious offence to make a false return.**

Date \_\_\_\_\_