



Information for residents of Nunavut

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New for Nunavut for 2019

The personal income levels used to calculate your Nunavut tax have changed.

The amounts of most territorial non-refundable tax credits have changed.

Nunavut benefits for individuals and families

Nunavut child benefit

The Nunavut child benefit (NUCB) is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The territorial workers' supplement is an additional benefit paid to qualifying families who have children under 18 years of age. These benefits are combined with the Canada child benefit into one monthly payment.

You do not need to apply for the NUCB. The Canada Revenue Agency (CRA) will use the information from your Canada child benefits application to determine if you are entitled to receive the benefit.

File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2019 income tax and benefit return(s) by April 30, 2020. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from this program.

The NUCB is fully funded by Nunavut. For more information about this program, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/nunavut or call the CRA at 1-800-387-1193.

Completing your Nunavut forms

All the information you need to complete Form NU428, Nunavut Tax, and Form NU479, Nunavut Credits, is included in this package. Complete the forms that apply to you and attach a copy to your return.

These forms and those referenced in this guide are available at canada.ca/cra-forms.

Definitions

Spouse refers to a person you are legally married to.

Common-law partner refers to a person who is not your spouse but with whom you are in a conjugal relationship, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship).
- This person is the parent of your child by birth or adoption.
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support.

End of the year means **any** of the three following dates:

- December 31, 2019
- the date you left Canada if you emigrated in 2019
- the date of death for a person who died in 2019

Form NU428, Nunavut Tax

Complete Form NU428 if **one** of the following applies:

- You were a resident of Nunavut at the end of the year.
- You were a non-resident of Canada in 2019, and **any** of the following applies:
 - You earned income from employment in Nunavut.
 - You received income from a business with a permanent establishment **only** in Nunavut.

When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

Complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions, **instead of Form NU428, if both** of the following apply:

- You resided in Nunavut on December 31, 2019 (or the date you left Canada if you emigrated in 2019).
- All or part of your 2019 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** Nunavut.

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2019.
- You were carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

Part A – Nunavut non-refundable tax credits

The eligibility criteria and rules for claiming most of the Nunavut non-refundable tax credits are the same as for the federal non-refundable tax credits. However, the value and calculation of most Nunavut non-refundable tax credits are different from the corresponding federal credits.

Newcomers to Canada and emigrants

If you reduced your claim for the amounts on lines 30000 to 30450, 31600, 31800, 32400, and 32600 of your return, you also need to reduce the corresponding territorial amounts on lines 58040 to 58200, 58230, 58400, 58440, 58480, 58600, and 58640 of your Form NU428.

Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$16,000**.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$16,000**.

Note

If you were a single parent on December 31, 2019, and you chose to include all the universal child care benefit (UCCB) lump-sum payment you received in 2019 in your dependant's income, include this amount when calculating their net income.

Line 58200 – Amount for infirm dependants age 18 or older

You can claim up to \$4,909 for each of your or your spouse's or common-law partner's dependent children or grandchildren who had an impairment in physical or mental functions and was born in 2001 or earlier.

You can also claim an amount for each person who meets **all** of the following conditions:

- They were your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece, or nephew.
- They were 18 years of age or older.
- They were dependent on you (or on you and others) because of an impairment in physical or mental functions.
- They were a resident of Canada at any time in the year.

Notes

You **cannot** claim this amount for a person who was only visiting you.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** can include someone who has become completely dependent upon you for support and whom you have custody and control of even if they are older than you.

You can claim an amount only if the dependant's net income from line 23600 of their return (or the amount it would be if they filed a return) is **less than \$11,875**.

If you had to make support payments for a child, you cannot claim an amount on line 58200 for that child unless **all** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If all of these conditions are met, you can claim an amount on line 58200 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58200 using Worksheet NU428. If you are claiming this amount for more than one dependant, enter the total amount on line 58200.

Note

The CRA may ask you for a signed statement from a medical practitioner showing the type of impairment, when it began, how long it is expected to last, and whether that person is, and will continue to be, dependent on others because of this impairment in physical or mental functions.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Line 58230 – Amount for young children less than 6 years of age

You can claim this amount if you lived in Nunavut at the end of the year and you had a dependent child less than 6 years of age.

You can claim \$1,200 for each child if **all** of the following conditions apply:

- The child was less than 6 years of age at any time in 2019.
- The child lived with you at the end of the year (or on the date of death for a child who died in 2019).
- No one has received a special allowance under the Children's Special Allowances Act for that child.

Note

You **cannot** claim this amount if anyone made a claim for the child as an eligible dependant on line 58160.

If you have a spouse or common-law partner, only one of you can claim this amount. When both of you are eligible to make this claim, the person with the lower net income must make the initial claim. The other person may claim any unused amount by completing Schedule NU(S2), Territorial Amounts Transferred From Your Spouse or Common-law Partner, and attaching it to their return.

How to claim this amount

Complete the chart "Details of amount for young children" on your Form NU428.

Enter the number of young children beside box 63710 of your Form NU428.

Multiply this number by \$1,200 for each young child, and enter the total amount on line 58230 of your Form NU428.

Line 58360 – Pension income amount

You can claim this amount if you met the rules for claiming the amount on line 31400 of your return.

Enter, on line 58360 of your Form NU428, the amount you claimed on line 31400 of your return.

Line 58400 – Caregiver amount

If, at any time in 2019, you (alone or with another person) kept a dwelling where you and one or more of your dependants lived, you may be able to claim up to \$4,910 for each dependant.

Each dependant must have been **one** of the following:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was resident in Canada

Note

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older when they lived with you.
- Their net income in 2019 from line 23600 of their return (or the amount that it would be if they filed a return) **was less than \$21,676**.
- They were dependent on you because of an impairment in physical or mental functions, or they were your (or your spouse's or common-law partner's) parent or grandparent born in 1954 or earlier.

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child. However, you may be able to claim an amount for that child on line 58400 (in addition to any allowable amounts on lines 58160 and 58480) if **all** of the following apply:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If all of these conditions are met, you can claim either an amount on line 58400 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58400 using Worksheet NU428. If you are claiming this amount for more than one dependant, enter the total amount on line 58400.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

If anyone (including you) can claim an amount for a dependant, no one can claim an amount on line 58200 for that dependant.

If anyone other than you claims an amount on line 58160 for a dependant, you cannot claim an amount on line 58400 for that dependant.

Line 58440 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 31600 of your return.

If you were **18 years of age or over** at the end of the year, enter \$13,618 on line 58440.

If you were **under 18 years of age** at the end of the year, complete the calculation for line 58440 using Worksheet NU428.

Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

Note

If you and your dependant were not residents of the same territory or province at the end of the year, special rules may apply. Contact the Canada Revenue Agency to find out how much you can claim.

Line 58560 – Your tuition, education, and textbook amounts

Complete Schedule NU(S11), Territorial Tuition, Education, and Textbook Amounts.

Transferring amounts

If you do not need to use all of your 2019 tuition, education, and textbook amounts to reduce your territorial income tax to zero, you can transfer all or some of the unused part to one of the following individuals:

- your spouse or common-law partner (who would claim it on line 59090 of their Schedule NU(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form NU428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 of their Form NU428)

Note

You can only transfer an amount to your parent or grandparent (or your spouse's or common-law partner's parent or grandparent) if your spouse or common-law partner does not claim an amount for you on line 58120 or 58640.

You must complete the “Transfer or carryforward of unused amount” section of Schedule NU(S11) to transfer an amount. You must also complete any of the following applicable forms to **designate** who can claim the transferred amount and to **specify** the territorial amount this person can claim:

- T2202, Tuition and Enrolment Certificate
- TL11A, Tuition and Enrolment Certificate – University Outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States

The transferred amount may be different than the amount calculated for the same person on your federal Schedule 11. Enter the territorial amount you are transferring on line 24 of your Schedule NU(S11).

Carrying forward amounts

Complete the “Transfer of carryforward of unused amounts” section of Schedule NU(S11) to calculate the amount you can carry forward to a future year. This amount is part of your tuition, education and textbook amounts that you do not need to use for the year and are not transferring to your spouse or common-law partner, your parent or grandparent or your spouse’s or common-law partner’s parent or grandparent.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule NU(S11), but do not send your other documents. Keep all your documents in case we ask to see them later.

Line 58600 – Tuition, education, and textbook amounts transferred from a child

You may be able to claim the transfer of all or part of the unused tuition and education amounts for 2019 from your child or grandchild or their spouse or common-law partner.

The maximum amount each student can transfer to you is \$5,000 **minus** the amount they use, even if there is an unclaimed part.

How to claim this amount

Enter on line 58600 the total of all territorial amounts that each student has transferred to you as shown on their form T2202, TL11A, or TL11C.

Notes

The student must have entered this amount on line 24 of their Schedule NU(S11). They may have chosen to transfer an amount that is less than the available territorial amount. The student cannot transfer to you any unused tuition, education, and textbook amounts carried forward from a previous year.

If you and the student were not residents of the same territory or province on December 31, 2019, special rules may apply. Contact the CRA to find out how much you can claim on line 58600.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

Note

The student must attach Schedule NU(S11) to their paper return.

Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses claimed on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

Part B – Nunavut tax on taxable income

Enter your taxable income from line 26000 of your return on line 38 in Part B of your Form NU428.

Use the amount from line 38 to decide which column in Part B to complete.

Nunavut tax rates for 2019

The following tax rates are used in the calculation of your Nunavut tax on taxable income:

- 4% on the portion of your taxable income that is \$45,414 or less, **plus**
- 7% on the portion of your taxable income that is more than \$45,414 but not more than \$90,829, **plus**
- 9% on the portion of your taxable income that is more than \$90,829 but not more than \$147,667, **plus**
- 11.5% on the portion of your taxable income that is more than \$147,667.

Part C – Nunavut tax

Line 47 – Nunavut tax on split income

If you are reporting an amount on line 40424 of your return for federal tax on split income, complete Part 3 of Form T1206, Tax on Split Income, to calculate the Nunavut tax to enter on line 42800 of your return.

For more information on tax on split income, see the Federal income tax and benefit guide.

Line 54 – Nunavut additional tax for minimum tax purposes

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 54 of Form NU428 to determine your Nunavut additional tax for minimum tax purposes.

For more information about minimum tax, see the Federal income tax and benefit guide.

Line 56 – Territorial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim a territorial foreign tax credit.

How to claim this credit

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 56 of your Form NU428, the credit calculated on your Form T2036.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T2036.

Line 58 – Volunteer firefighters' tax credit

You can claim this credit if you meet **all** of the following conditions:

- You were a resident of Nunavut at the end of the year.
- You were a volunteer firefighter for a minimum of 6 months in 2019.
- You completed at least 200 hours of community service (that can include training) in 2019.
- You did not receive salary, wages, or compensation, other than reasonable reimbursement or allowance for expenses in respect of firefighting services in 2019.
- You were listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

If you qualify for this credit, enter \$599 on line 58 of your Form NU428.

If you are preparing a return for a person who died in 2019, you can claim this credit on their final return if they were a resident of Nunavut on the date of death and met all of the conditions.

Form NU479, Nunavut Credits

You may be entitled to the credits listed in this section even if you do not have to pay tax. If the total of these credits is more than the taxes you have to pay, you may get a refund for the difference.

To claim these credits, attach a completed Form NU479, Nunavut Credits, to your return.

Lines 1 to 14 – Cost of living tax credit

You can claim the cost of living tax credit if you were a resident of Nunavut at the end of the year. If your credit is more than the tax you owe, you will receive a refund for the difference.

If you are a resident of Nunavut with income from a business with a permanent establishment outside Nunavut, enter on line 1 the net income allocated to Nunavut from column 4 on Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions.

Cost of living supplement for single parents

You can claim the cost of living supplement if you are a single parent and your adjusted net income (line 5 of Form NU479) is **more than \$60,000**.

You are considered a **single parent** if, at any time in 2019, you met **all** of the following conditions:

- You are not married or living in a common-law partnership, or you are married or in a common-law partnership but you are living apart due to a breakdown in the marriage or partnership.
- You have custody of a child, for at least 50% of the time, who is under 18 years of age, or who is 18 years of age or older and is dependent on you due to a mental or physical impairment.

Lines 15 to 20 – Political contribution tax credit

You can deduct all or part of the contributions you made in 2019 to a candidate seeking election to the Nunavut Legislative Assembly.

How to claim this credit

Enter your total contributions on line 15 of Form NU479 and calculate the amount to enter on line 16 as follows:

- For contributions of **\$100 or less**, enter the amount of your contributions on line 16 of your Form NU479.
- For contributions of **more than \$100 but not more than \$900**, complete the calculation for line 16 using the chart at the end of your Form NU479.
- For contributions of **more than \$900**, enter \$500 on line 16 of your Form NU479.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach the official receipt (signed by a financial agent of the candidate) for each contribution.