



Territorial Amounts Transferred from your Spouse or Common-Law Partner

**Schedule NU(S2)
2019**

Protected B when completed

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's amounts shown below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form NU428.

If your spouse or common-law partner is not filing a return, use the amounts that they would enter on their Form NU428 as if they were filling a return and attach their information slips.

If your spouse or common-law partner was not a resident of Nunavut at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Amount for young children less than 6 years of age:

Enter the amount from line 58230 of their Form NU428. 59000 1

Age amount (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$37,790 or less**, enter \$10,214.

If **not**, enter the amount from line 58080 of their Form NU428. 59020 + 2

Pension income amount:

Enter the amount from line 58360 of their Form NU428. (maximum \$2,000) 59050 + 3

Disability amount:

Enter the amount from line 58440 of their Form NU428. 59070 + 4

Tuition, education, and textbook amounts:

Enter the territorial amount designated to you from their Form T2202, TL11A, or TL11C. 59090 + 5

Add lines 1 to 5. = 6

Spouse's or common-law partner's taxable income:

Enter the amount from line 26000 of their return if it is **\$45,414 or less**.

If the amount is **more than \$45,414**, enter the result of the following calculation: amount from line 46 of their Form NU428 divided by 4%. 7

Enter the total of lines 58040, 58240, 58280, 58300, and 58305 of their Form NU428 **plus** line 17 of their Schedule NU(S11). 8

Spouse's or common-law partner's adjusted taxable income:

Line 7 minus line 8 (if negative, enter "0") 59120 = 9

Line 6 minus line 9 (if negative, enter "0") **Territorial amounts transferred from your spouse or common-law partner** = 10

See the privacy notice on your return.