

Use these charts to do the calculations you may need to complete Form NU428, *Nunavut Tax*, and NU479, *Nunavut Credits*. You can find more information about completing these charts on pages 1 to 4 of the forms book.

Keep this *Territorial Worksheet* for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount			7,500 00	1
Your net income from line 236 of your return				2
Base amount	–	27,749 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form NU428.				7

Line 5816 – Amount for an eligible dependant

Base amount			10,000 00	1
Dependant's net income (from line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")				3
Enter this amount on line 5816 of Form NU428.	=			

Line 5820 – Amount for infirm dependants age 18 or older

Base amount			8,720 00	1
Dependant's net income (from line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=			3
If you claimed this dependant on line 5816, enter the amount claimed	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5820 of Form NU428, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount			15,917 00	1
Dependant's net income (from line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=			3
If you claimed this dependant on line 5816, enter the amount claimed	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5840 of Form NU428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2002)

(see line 5844 on page 2 of the forms book)

Maximum supplement			3,605 00	1
Total child care and attendant care expenses claimed for you by anyone				2
Base amount	–	2,112 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")				5

Enter, on line 5844 of Form NU428, **the amount on line 5 plus \$10,000** (maximum claim \$13,605), **unless** this chart is being completed for the claim on line 5848.

Territorial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Base amount	10,000	00	1
If the dependant was under age 18 on December 31, 2002, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older , enter "0".			
Add lines 1 and 2	+		2
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NU428	=		3
Add lines 3 and 4	+		4
Dependant's taxable income (from line 260 of his or her return)	=		5
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	-		6
Enter, on line 5848 of Form NU428, the amount on line 3 or line 7, whichever is less .	=		7

Complete this calculation for each dependant.

Enter, on line 5848, the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same territory or province, contact your tax services office.

Line 5872 – Medical expenses adjustment

Dependant's net income (from line 236 of his or her return)	10,000	00	1
Base amount	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Adjustment rate	x	7.65	4
Multiply line 3 by line 4	=		5

Complete this calculation for each dependant

Enter, on line 5872 of Form NU428, the total amount claimed for **all** dependants.

Line 6390 – Cost of living tax credit

Use the amount on line 5 on Form NU479 to determine which **ONE** of the following columns you have to complete.

	If line 5 is \$12,000 or less	If line 5 is more than \$12,000	
Enter the amount from line 5 in the applicable column			1
Line 1 minus line 2 (cannot be negative)	-	-	2
Multiply line 3 by line 4	=	=	3
	x	x	4
	=	=	5
	+	+	6
Cost of living tax credit	=	=	7

Enter, on line 6 of Form NU479, the amount from line 7.

Line 8 – Political contribution tax credit

Enter your total contributions	100	00	1
Line 1 minus line 2 (if negative, enter "0")	-		2
Multiply line 3 by line 4	=		3
	x	50 %	4
	=		5
	+	100	00
Political contribution tax credit	=		7

Enter, on line 8 of Form NU479, the amount from line 7.