

Complete the calculations that apply to you and **attach a copy** of this form to your return. For details, see page 4 in the forms book.

Cost of living tax credit

Enter your net income from line 236 of your return			1
Enter the amount you claimed on line 250 of your return	—		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Enter the amount you claimed for foreign income on line 256 of your return that is exempt under a tax treaty	6054	—	4
Line 3 minus line 4 (if negative, enter "0")		=	5
Adjusted net income			

Use the amount on line 5 to calculate your basic cost of living tax credit using the *Territorial Worksheet* for line 6390.

Credit calculated for line 6390 on the <i>Territorial Worksheet</i>	Cost of living tax credit 6390		6
---	---------------------------------------	--	---

Political contribution tax credit

Nunavut political contributions made in 2002	6391		7
--	------	--	---

Credit calculated for line 8 on the <i>Territorial Worksheet</i>			8
--	--	--	---

Enter your Nunavut tax from line 49 on Form NU428			9
Enter the cost of living tax credit calculated at line 6	—		10
Line 9 minus line 10 (if negative, enter "0")	=		11

Enter the amount from line 8 or line 11, whichever is less	Political contribution tax credit	+		12
---	--	---	--	----

Risk capital investment tax credits

Labour-sponsored venture capital corporation tax credit

Cost of shares from Slip T2C(NWT) (maximum \$100,000)	6393		A
Enter the amount from line A or \$5,000, whichever is less	—		B × 15% =
Line A minus line B	=		C × 30% =
			13
			14

Employee venture capital corporation, community endorsed venture capital corporation, and territorial business corporation direct investment tax credits

Cost of shares from Slip T2C(NWT) (maximum \$100,000)	6395		x 30% =	15
Add lines 13, 14, and 15			=	16

Annual limit	30,000	00	17
Enter the amount from line 13	—		18
Line 17 minus line 18	=		19

Enter the amount from line 16 or 19, whichever is less			20
Unused risk capital investment tax credit from previous years	+		21
Add lines 20 and 21	=		22

Enter the amount from line 11			23
Enter your political contribution tax credit from line 12	—		24
Line 23 minus line 24	=		25

Enter the amount from line 19, 22, or 25, whichever is less	Risk capital investment tax credits	+		26
--	--	---	--	----

Add lines 6, 12, and 26. Enter the result on line 479 of your return.	Nunavut credits	=		27
---	------------------------	---	--	----

Request for carryback of unused risk capital investment tax credits

See the chart on page 4 of the forms book.

Enter the amount you want to carry back to 2001	6396		•28
Enter the amount you want to carry back to 2000	6397		•29
Enter the amount you want to carry back to 1999	6398		•30