



# Nunavut Credits

Form NU479  
2021

Protected B when completed

Complete the calculations that apply to you and **attach a copy** of this form to your return.  
For more information about these credits, see the Nunavut Information Guide in your tax package.

## Cost of living tax credit

### Adjusted net income

Enter your net income from line 23600 of your return.			1
Enter the total of amounts claimed on line 24400 and line 25000 of your return.	—		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Enter the amount claimed for foreign income from line 25600 of your return that is exempt under a tax treaty.	62450	—	4
Line 3 minus line 4 (if negative, enter "0")		=	5
<b>Adjusted net income</b>			

### Basic credit

Amount from line 5			6
Applicable rate	x	2%	7
Line 6 multiplied by the percentage from line 7		=	8
<b>Basic credit (maximum \$1,500)</b>			

## Cost of living supplement for single parents

You can claim the supplement if you were a single parent at any time in 2021 and your adjusted net income (line 5) is **more than \$60,000**.

Amount from line 5			9
Base amount	—	60,000.00	10
Line 9 minus line 10 (if negative, enter "0")	=		11
Applicable rate	x	2%	12
Line 11 multiplied by the percentage from line 12		=	13
<b>Cost of living supplement (maximum \$255.12)</b>			
Line 8 plus line 13		=	14
<b>Total cost of living tax credit</b>			

## Political contribution tax credit

Nunavut political contributions made in 2021	63991		15
Amount calculated for line 16 using the chart on the next page (maximum \$500)			16
Enter the amount from line 66 of your Form NU428.			17
Amount from line 14 above.	—		18
Line 17 minus line 18 (if negative, enter "0")	=		19
Enter <b>whichever is less:</b> amount from line 16 or line 19.			20
<b>Political contribution tax credit</b>			
Line 14 plus line 20			21
Enter this amount on <b>line 47900</b> of your return.			
<b>Nunavut credits</b>			

Political contribution amount (for line 16)

- For contributions of \$100 or less, enter the amount of your contributions on line 16
- For contributions of \$900 or more, enter \$500 on line 16

Otherwise, complete the calculation below.

Amount from line 15 of the previous page.

		22
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–	100	00	23
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Line 22 minus line 23 (cannot be negative)

=			24
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Line 24 multiplied by the percentage from line 25

×	50%	25
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=			26
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Line 26 plus line 27 (maximum \$500)

+	100	00	27
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=			28
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Enter the amount from line 28 on line 16.

See the privacy notice on your return.