Complete this section if you have income allocated to Nunavut in column 4 in Part 1 of Form your T2203.

Enter your **taxable income** from line 26000 of your return.

<table>
<thead>
<tr>
<th>Amount from line 1</th>
<th>Line 1 is $45,414 or less</th>
<th>Line 1 is more than $45,414 but not more than $90,829</th>
<th>Line 1 is more than $90,829 but not more than $147,667</th>
<th>Line 1 is more than $147,667</th>
</tr>
</thead>
<tbody>
<tr>
<td>– 0.00</td>
<td>– 45,414 00</td>
<td>– 90,829 00</td>
<td>– 147,667 00</td>
<td></td>
</tr>
<tr>
<td>Line 2 minus line 3 (cannot be negative)</td>
<td>=</td>
<td>=</td>
<td>=</td>
<td>=</td>
</tr>
<tr>
<td>× 4%</td>
<td>× 7%</td>
<td>× 9%</td>
<td>× 11.5%</td>
<td></td>
</tr>
<tr>
<td>Add lines 6 and 7.</td>
<td>Nunavut tax on taxable income</td>
<td>=</td>
<td>=</td>
<td>=</td>
</tr>
</tbody>
</table>

Enter your Nunavut tax on taxable income from line 8.

Enter your Nunavut tax on split income from Form T1206.

Add lines 9 and 10.

<table>
<thead>
<tr>
<th>Enter your Nunavut tax on taxable income</th>
<th>0.00</th>
<th>1,817.00</th>
<th>4,996.00</th>
<th>10,111.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter your Nunavut non-refundable tax credits from line D in the NU column in Part 3 of your Form T2203.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Residents of Nunavut only: **Nunavut dividend tax credit**

Credit calculated for line 13 on Worksheet NU428MJ

Add lines 12 to 14.

<table>
<thead>
<tr>
<th>Nunavut minimum tax carryover</th>
<th>Amount from line 40427 of your return</th>
<th>× 45% =</th>
<th>=</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add lines 16 and 17.</td>
<td></td>
<td></td>
<td>15</td>
</tr>
<tr>
<td>Percentage of income allocated to Nunavut from column 5 in Part 1 of your Form T2203</td>
<td>×</td>
<td>% 19</td>
<td></td>
</tr>
<tr>
<td>Multiply line 18 by the percentage on line 19.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If you were not a resident of Nunavut, enter the amount from line 20 on line 30.

### Adjustments for residents of Nunavut

<table>
<thead>
<tr>
<th>Total of amounts from lines 58230 and 58360 in the NU column in Part 3 of Form T2203</th>
<th>× 4% =</th>
<th>21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add lines 21 and 22.</td>
<td></td>
<td>23</td>
</tr>
</tbody>
</table>

| Percentage of income not allocated to Nunavut: 100% minus percentage on line 19 | × | % 24 |
| Multiply line 23 by the percentage on line 24.                                      | = |   |
| Adjusted Nunavut income tax                                                          | = | 25 |
| Line 20 minus line 25 (if negative, enter "0")                                      | = | 26 |
| Enter the territorial foreign tax credit from Form T2036.                           | = | 27 |
| Line 26 minus line 27 (if negative, enter "0")                                      | = | 28 |
| Volunteer firefighters’ tax credit                                                   | = | 29 |
| Line 28 minus line 29 (if negative, enter "0")                                     | = | 30 |

Enter the result on **line 12** in Part 5 of Form T2203.

### Details of amount for young children (If you need more space, attach additional pages.)

<table>
<thead>
<tr>
<th>Child’s name</th>
<th>Relationship to you</th>
<th>Date of birth</th>
<th>Social insurance number (if available)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

See the privacy notice on your return.

9414-C (Ce formulaire est disponible en français.)

Protected B when completed

T2203 – 2019
Section NU428MJ
Nunavut Amounts Transferred From
Your Spouse or Common-Law Partner

If your spouse or common-law partner was a resident of Nunavut at the end of the year, complete this schedule to claim a transfer of the unused part of their territorial amounts shown below.

If your spouse or common-law partner was not a resident of Nunavut at the end of the year, complete Form NU428 or Section NU428MJ in Part 4, and this schedule, as if they were a resident of Nunavut at the end of the year.

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 or in Part 3 of their Form T2203.

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

### Amount for young children less than 6 years of age:
Enter the amount from line 58230 of their Form NU428.

### 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.

### Pension income amount:
Enter the amount from line 58360 of their Form NU428. (maximum $2,000)

### Disability amount:
Enter the amount from line 58440 of their Form NU428.

### Tuition, education, and textbook amounts:
Enter the territorial amount designated to you from their Form T2202, TL11A, or TL11C.
(If they were not a resident of Nunavut, complete Schedule NU(S11)MJ using their information to determine the amount to enter.)

Add lines 1 to 5.

### 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%.

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

### Spouse’s or common-law partner’s adjusted taxable income:
Line 7 minus line 8 (if negative, enter “0”)

Line 6 minus line 9 (if negative, enter “0”)
Enter this amount on line 58640 in the NU column in Part 3 of Form T2203.

Nunavut amounts transferred from your spouse or common-law partner

See the privacy notice on your return.
If you were a student who was a resident of Nunavut, complete Schedule NU(S11), Territorial Tuition, Education, and Textbook Amounts, instead of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

If you were a student who was not a resident of Nunavut but you have income allocated to Nunavut in column 4 in Part 1 of your Form T2203, complete this schedule to calculate your Nunavut tuition, education, and textbook amounts.

If you are the individual designated by a student who was not a resident of Nunavut at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 20 for each student as if they were a resident of Nunavut at the end of the year.

Do not attach Schedules NU(S11) or NU(S11)MJ to your return.

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.

1. ________

Enter your eligible tuition fees paid for 2019.

2. ________

Education and textbook amounts for 2019

If you ticked box 32005 of your federal Schedule 11, do not complete lines 3 and 4. Instead, complete lines 6 and 7 using the number of months you entered in box 32010 of your federal Schedule 11.

Part-time student: Use the information on Forms T2202, TL11A, and TL11C to complete lines 3 and 4.

Only one claim per month (maximum 12 months)

3. ________ + ________ = ________

Textbook amount:

Number of months from box 24 of Form T2202 and column B of Forms TL11A and TL11C x $20 = ________

4. ________ + ________ = ________

Add lines 3 and 4.

5. ________

Full-time student: Use the information on Forms T2202, TL11A, and TL11C to complete lines 6 and 7.

Only one claim per month (maximum 12 months)

6. ________ + ________ = ________

Education amount:

Number of months from box 25 of Form T2202 and column C of Forms TL11A and TL11C x $400 = ________

7. ________ + ________ = ________

Add lines 6 and 7.

8. ________

Add lines 2, 5, and 8. Total 2019 tuition, education, and textbook amounts ________ + ________ = ________

Add lines 1 and 9. Total available tuition, education, and textbook amounts ________

Continue on the next page.
As the student, enter the amount from line 26000 of your 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 9 of Section NU428MJ in Part 4 of your Form T2203 divided by 4%.

12
Total of lines 58040 to 58480 in the NU column in Part 3 of Form T2203.

Line 11 minus line 12 (if negative, enter "0")

13
= 

Unused Nunavut tuition, education, and textbook amounts claimed for 2019

Enter whichever is less: amount from line 1 or line 13

Line 13 minus line 14

15
= 

2019 tuition, education, and textbook amounts claimed for 2019

Enter whichever is less: amount from line 9 or line 15

Add lines 14 and 16

Nunavut tuition, education, and textbook amounts claimed by the student for 2019

17
= 

If you are the student, enter this amount on line 58560 in the NU column in Part 3 of your Form T2203.

Complete lines 18 to 21 only if you are the individual designated to claim the student’s unused amounts.

Amount from line 9 of the previous page (maximum $5,000)

18
Amount from line 16 of the previous page

19
Line 18 minus line 19 (if negative, enter "0")

20
= 

Enter the amount to be transferred (cannot be more than line 20).

Nunavut tuition, education, and textbook amounts transferred

21
= 

Enter this amount on line 58600 in the NU column in Part 3 of Form T2203 or on line 5 of your Schedule NU(S2)MJ.

See the privacy notice on your return.
Worksheet NU428MJ

Use this worksheet to calculate the amounts to enter in the NU column in Part 3 and in Section NU428MJ in Part 4 of your Form T2203. Keep this worksheet for your records. Do not attach it to your return.

Line 58080 – Age amount (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- $37,790 or less, enter $10,214 on line 58080 in the NU column in Part 3
- more than $37,790 but not more than $105,884, complete the calculation below
- more than $105,884, enter "0" on line 58080 in the NU column in Part 3

Maximum amount

<table>
<thead>
<tr>
<th>Amount from line 23600 of your return</th>
<th>10,214.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income threshold</td>
<td>$37,790.00</td>
</tr>
<tr>
<td>Line 2 minus line 3 (if negative, enter &quot;0&quot;)</td>
<td>2</td>
</tr>
<tr>
<td>Applicable rate</td>
<td>15%</td>
</tr>
<tr>
<td>Multiply line 4 by line 5.</td>
<td>=</td>
</tr>
</tbody>
</table>

Line 1 minus line 6 (if negative, enter "0") =

Enter this amount on line 58080 in the NU column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount

Your spouse's or common-law partner's net income from line 23600 of their return
Line 1 minus line 2 (if negative, enter "0")

Enter this amount on line 58120 in the NU column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount

Your eligible dependant's net income from line 23600 of their return
Line 1 minus line 2 (if negative, enter "0")

Enter this amount on line 58160 in the NU column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for each dependant. If you have more than three dependants, use a separate sheet of paper.

<table>
<thead>
<tr>
<th>Dependant 1</th>
<th>Dependant 2</th>
<th>Dependant 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount</td>
<td>11,875.00</td>
<td>11,875.00</td>
</tr>
<tr>
<td>Dependant's net income from line 23600 of their return</td>
<td>=</td>
<td>=</td>
</tr>
<tr>
<td>Line 1 minus line 2 (if negative, enter &quot;0&quot;)</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>(maximum $4,909 per dependant)</td>
<td>=</td>
<td>=</td>
</tr>
<tr>
<td>Amount claimed for this dependant on line 58160 in the NU column in Part 3, if any.</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).</td>
<td>=</td>
<td>=</td>
</tr>
</tbody>
</table>

Enter the total on line 58200 in the NU column in Part 3.
Worksheet NU428MJ (continued)

**Line 58400 – Caregiver amount**

Complete one column for each dependant. If you have more than three dependants, use a separate sheet of paper.

<table>
<thead>
<tr>
<th></th>
<th>Dependant 1</th>
<th>Dependant 2</th>
<th>Dependant 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount</td>
<td>21,676.00</td>
<td>21,676.00</td>
<td>21,676.00</td>
</tr>
<tr>
<td>Dependant’s net income from line 23600 of their return</td>
<td>1</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>(maximum $4,910 per dependant)</td>
<td>3</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Amount claimed for this dependant on line 58160 in the NU column in Part 3, if any.</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Allowable amount for this dependant: line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Add the amounts from line 5 for columns 1, 2, and 3 (and others, if there are any).</td>
<td>6</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter the total on line 58400 in the NU column in Part 3.

**Line 58440 – Disability amount (for self)**

Complete this following calculation if you were **under 18 years of age** on December 31, 2019.

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount</td>
<td>13,618.00</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Maximum amount</td>
<td>4,909.00</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Total child care and attendant care expenses for you claimed by you or by another person</td>
<td>2,875.00</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Threshold for child and attendant care expenses</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 2 minus line 5 (if negative, enter &quot;0&quot;)</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add lines 1 and 6. (maximum $18,527)</td>
<td>7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter this amount on line 58440 in the NU column in Part 3.

**Line 58480 – Disability amount transferred from a dependant**

Complete this calculation for each dependant. If you have more than one dependant, use a separate sheet of paper.

**Note:** If your dependant was not a resident of Nunavut at the end of the year, Form NU428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Nunavut at the end of the year.

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount</td>
<td>13,618.00</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Maximum amount</td>
<td>4,909.00</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Total child care and attendant care expenses for this dependant claimed by you or by another person</td>
<td>2,875.00</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Threshold for child and attendant care expenses</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line 2 minus line 5 (if negative, enter &quot;0&quot;)</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add lines 1 and 6. (maximum $18,527)</td>
<td>7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter on line 58480 in the NU column in Part 3 the total of allowable amounts claimed for all dependants.
Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return
Enter whichever is less: $2,352 or 3% of the amount on line 23600 of your return
Line 1 minus line 2 (if negative, enter "0")

Enter this amount on line ME in the NU column in Part 3.

Line 13 – Nunavut dividend tax credit

Calculate the amount to enter on line 13 of Section NU428MJ in Part 4 by completing one of the following calculations:

• If you entered an amount on line 12000 of your return but **no amount** on line 12010:

  Amount from line 12000 of your return \( \times \) 5.51% =

  Enter this amount on line 13 of Section NU428MJ in Part 4.

• If you entered an amount on lines 12000 and 12010 of your return:

  Amount from line 12000 of your return \( - \) Amount from line 12010 of your return \( \times \) 2.61% =

  Line 1 minus line 2 \( \times \) 5.51% =

  Add lines 3 and 5.

Enter this amount on line 13 of Section NU428MJ in Part 4.