2019 Nunavut Personal Tax Credits Return

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your territorial tax deductions.

Fill out this form based on the best estimate of your circumstances.

<table>
<thead>
<tr>
<th>Last name</th>
<th>First name and initial(s)</th>
<th>Date of birth (YYYY/MM/DD)</th>
<th>Employee number</th>
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<tbody>
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<thead>
<tr>
<th>Address</th>
<th>Postal code</th>
<th>For non-residents only – Country of permanent residence</th>
<th>Social insurance number</th>
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1. **Basic personal amount** – Every person employed in Nunavut and every pensioner residing in Nunavut can claim this amount. If you will have more than one employer or payer at the same time in 2019, see “More than one employer or payer at the same time?” on page 2.

2. **Age amount** – If you will be 65 or older on December 31, 2019, and your net income from all sources will be $37,790 or less, enter $10,214. If your net income for the year will be between $37,790 and $105,884 and you want to calculate a partial claim, get Form TD1NU-WS, Worksheet for the 2019 Nunavut Personal Tax Credits Return, and fill in the appropriate section.

3. **Pension income amount** – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter $2,000, or your estimated annual pension income, whichever is less.

4. **Tuition, education, and textbook amounts (full time and part time)** – If you are a student enrolled at a university or college, or an educational institution certified by Employment and Social Development Canada, and you will pay more than $100 per institution in tuition fees, complete this section. If you are enrolled full time, or if you have a mental or physical disability and are enrolled part time, enter the total of the tuition fees you will pay, plus $400 for each month that you will be enrolled, plus $65 per month for textbooks. If you are enrolled part time and do not have a mental or physical disability, enter the total of the tuition fees you will pay, plus $120 for each month that you will be enrolled part time, plus $20 per month for textbooks.

5. **Disability amount** – If you will claim the disability amount on your income tax return by using Form T2201, Disability Tax Credit Certificate, enter $13,618.

6. **Spouse or common-law partner amount** – If you are supporting your spouse or common-law partner who lives with you and whose net income for the year will be less than $13,618, enter the difference between $13,618 and his or her estimated net income. If his or her net income for the year will be $13,618 or more, you cannot claim this amount.

7. **Amount for an eligible dependant** – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you and whose net income for the year will be less than $13,618, enter the difference between $13,618 and his or her estimated net income. If his or her net income for the year will be $13,618 or more, you cannot claim this amount.

8. **Caregiver amount** – If you are taking care of a dependant who lives with you, whose net income for the year will be $16,766 or less, and who is either your or your spouse's or common-law partner's:
   - parent or grandparent (aged 65 or older)
   - relative (aged 18 or older) who is dependent on you because of an infirmity, enter $4,910
   If the dependant's net income for the year will be between $16,766 and $21,676 and you want to calculate a partial claim get Form TD1NU-WS and fill in the appropriate section.

9. **Amount for infirm dependants age 18 or older** – If you are supporting an infirm dependant aged 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and whose net income for the year will be $6,966 or less, enter $4,909. You cannot claim an amount for a dependant you claimed on line 8. If the dependant's net income for the year will be between $6,966 and $11,875 and you want to calculate a partial claim, get Form TD1NU-WS and fill in the appropriate section.

10. **Amounts transferred from your spouse or common-law partner** – If your spouse or common-law partner will not use all of his or her age amount, pension income amount, tuition, education, and textbook amounts, or disability amount on his or her income tax return, enter the unused amount.

11. **Amounts transferred from a dependant** – If your dependant will not use all of his or her disability amount on his or her income tax return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of his or her tuition, education, and textbook amounts on his or her income tax return, enter the unused amount.

12. **TOTAL CLAIM AMOUNT** – Add lines 1 to 11.

Your employer or payer will use this amount to determine the amount of your territorial tax deductions.

13,618
Filling out Form TD1NU

Fill out this form only if you are an employee working in Nunavut or a pensioner residing in Nunavut and any of the following apply:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1NU, your employer or payer will deduct taxes after allowing the basic personal amount only.

More than one employer or payer at the same time

If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1NU for 2019, you cannot claim them again. If your total income from all sources will be more than the personal tax credits you claimed on another Form TD1NU, check this box, enter "0" on line 12 and do not fill in lines 2 to 11.

Total income less than total claim amount

Check this box if your total income for the year from all employers and payers will be less than your total claim amount on line 12. Your employer or payer will not deduct tax from your earnings.

Additional tax to be deducted

If you wish to have more tax deducted, complete "Additional tax to be deducted" on the federal Form TD1.

Reduction in tax deductions

You can ask to have less tax deducted on your income tax return if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Forms and publications

To get our forms and publications, go to canada.ca/cra-forms-publications or call 1-800-959-5525.

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. The social insurance number is collected under section 237 of the Act and is used for identification purposes. Under the Privacy Act, individuals have the right to access, or request correction of, their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 at canada.ca/cra-info-source.

Certification

I certify that the information given on this form is correct and complete.

Signature ___________________________ Date ____________

It is a serious offence to make a false return.