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I provide evidence that Inuktitut viewpoint aspect is encoded in the νP layer of the clause and thus has no tense component, standing in contrast to a language like English where viewpoint aspect is encoded in the tense system in INFL (Cowper 2005). What seems to be past tense interpretation for Inuktitut punctual verbs is in fact perfective. This explains why achievements, despite seemingly past, are not compatible with a past adverbial (1).

I argue that Inuktitut viewpoint interpretation and morphosyntax is dependent on the feature [punctuality], which is a feature of lexical aspect (Vendler 1957). Viewpoint aspect is defined within a Reichenbachian framework adapting Borik and Reinhart (2004) for Inuktitut. Perfective Viewpoint is defined as $E \subseteq R$, while imperfective viewpoint is defined as $R \subseteq E$. Thus, punctual telic verbs, i.e. achievements, are by default $E \subseteq R$. Since their Event Time is a point, E = R is by default a subset of R. On the other hand, durative verbs, i.e. activities and accomplishments, are by default $R \subseteq E$ since their Event time is an interval. Punctual atelic verbs, i.e. statives, have no viewpoint since R = R and E = R are not in a definable subset relation.

The data from Inuktitut show that viewpoint contrasts correlate with the case the internal argument bears. When the *internal* argument has absolutive case, viewpoint is perfective, as with unaccusatives and transitive ergative structures (2). When the *external* argument bears absolutive case, viewpoint is imperfective as in the unergative construction in (3)a and in the antipassives in (3)b, (4) and (5). With respect to tense marking in dependent clauses, two punctual verbs are interpreted in sequence when the dependent clause is marked with a past morpheme (6). Two durative verbs are interpreted as simultaneous under the same conditions; both with activities (7) and accomplishments (8). A secondary outcome of this proposal is that punctuality determines the *type* of imperfective viewpoint. While durative verbs show progressive or continuous interpretation in the imperfective (3),(5), achievement verbs show often iterative (4)a) and inceptive interpretations (4)b). Based on this result, it can be predicted that achievement verbs are more marked in an imperfective construction. This prediction is borne out in Inuktitut where only achievement verbs are obligatorily marked with an inceptive morpheme *-si* or an iterative morpheme *-saq* in an antipassive imperfective construction (4) while accomplishments (5) are not marked. Thus, it is the punctuality of the verb that correlates to viewpoint aspect, not telicity, counter to Bohnemeyer and Swift (2004).

default viewpoint is dependent on the punctuality of the verb and the case of the *internal* argument, the viewpoint aspect feature may be located in the lower parts of the clause structure.

The analysis lends further support to the idea of VP-based viewpoint aspect (Kiparsky 1998). Since

- (1) a. *tiki-∅-tuq ippaksaq arrive-∅-part.3sg yesterday 'He arrived yesterday'
- b. tiki-lauq-tuq ippaksaq arrive-lauq-part.3sg yesterday 'He arrived yesterday' (Hayashi and Spreng 2005: 5-6)
- (2) a. Piita tikit-tuq
 Peter(ABS) arrive-PART.3s
 'Peter (just) arrived'
 - b. Piita-up nanuq kapi-jaa Peter-ERG polar bear(ABS) stab-PART.3sg/3sg 'Peter stabbed the polar bear'
- c. anguti-up **qamuti** uniaq-taa man-ERG **sled(ABS)** pull-PART.3sg/3sg 'the man pulled the sled'

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b.

- (3) a. Piita pisuk-tuq b.
 Peter(ABS) walk-PART.3sg
 'Peter is walking'
- b. uniaq-tunga qamiuti-mit pull-PART.1sg sled-*mik* 'I am pulling a sled'
- (4) a. Piita kapi-*saq*-tuq nanur-mit **Peter(ABS)** stab-*saq*-PART.3sg polar bear-*mik* 'Peter is stabbing a polar bear' (repeatedly)
- b. **arnaq** surak-*si*-juq anautar-mik **woman**(**ABS**) break-AP-PART.3sg stick-*mik* 'the woman is breaking a stick'
- (5) a. Piita niri-juq (niqi-mit)
 Peter(ABS) eat-PART.3sg meat-mik
 'Peter is eating meat'
- arnaq miqsuq-tuq (qarling-nik) woman(ABS) sew-PART.3sg pant-*mik*.dl 'the woman is sewing (a pair of pants)'
- (6) a. miali ani-∅-tillugu jaan ani-**qqau**-juq Mary leave-**PRES**-CONJ.3s John leave-**PAST**-PART.3s 'When Mary left, John left'
 - b. PAST [Mary leave PRES [John leave]]

(Hayashi 2005b:132)

- (7) a. jaan niri-∅-tillugu miali uqalimaa-lauq-tuq John eat-PRES-CONJ.3s Mary read-PAST-part.3sg 'When John was eating Mary was reading'
 - b. **PAST** [Mary be reading **PRES** [John be reading]] (Hayashi 2005:131)
- (8) a. miqsuq-tillunga qarling-nit kunik-*saq*-tui sew-CONJ.1sg pant-*mik*.dl kiss-AP-PART.3pl '**while** I am sewing pants they are kissing'

(Spreng 2012:131)

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