



# Northwest Territories Tax

NT428

T1 General – 2013

Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

## Step 1 – Northwest Territories non-refundable tax credits

|   |            |   |             |               |           |
|---|------------|---|-------------|---------------|-----------|
|   |            | For internal use only                                   | <b>5610</b> |               |           |
| Basic personal amount   |            | claim \$13,546  | <b>5804</b> |               | <b>1</b>  |
| Age amount (if born in 1948 or earlier) (use the <i>Territorial Worksheet</i> )                       |            | (maximum \$6,626)                                       | <b>5808</b> | +             | <b>2</b>  |
| Spouse or common-law partner amount   |            |   |             |               |           |
| Base amount   |            | 13,546.00   |             |               |           |
| <b>Minus:</b> his or her net income from page 1 of your return  |            | -   |             |               |           |
| <b>Result:</b> (if negative, enter "0")   |            | =   |             | ► <b>5812</b> | <b>3</b>  |
| Amount for an eligible dependant  |            |   |             |               |           |
| Base amount   |            | 13,546.00   |             |               |           |
| <b>Minus:</b> his or her net income from line 236 of his or her return                                |            | -   |             |               |           |
| <b>Result:</b> (if negative, enter "0")   |            | =   |             | ► <b>5816</b> | <b>4</b>  |
| Amount for infirm dependants age 18 or older (use the <i>Territorial Worksheet</i> )                  |            |   | <b>5820</b> | +             | <b>5</b>  |
| CPP or QPP contributions:   |            |   |             |               |           |
| (amount from line 308 of your federal Schedule 1)   |            |   | <b>5824</b> | +             | <b>•6</b> |
| (amount from line 310 of your federal Schedule 1)   |            |   | <b>5828</b> | +             | <b>•7</b> |
| Employment insurance premiums:  |            |   |             |               |           |
| (amount from line 312 of your federal Schedule 1)   |            |   | <b>5832</b> | +             | <b>•8</b> |
| (amount from line 317 of your federal Schedule 1)   |            |   | <b>5829</b> | +             | <b>•9</b> |
| Pension income amount   |            | (maximum \$1,000)                                       | <b>5836</b> | +             | <b>10</b> |
| Caregiver amount (use the <i>Territorial Worksheet</i> )  |            |   | <b>5840</b> | +             | <b>11</b> |
| Disability amount (for self)  |            |   |             |               |           |
| (Claim <b>\$10,985</b> or, if you were under 18 years of age, use the <i>Territorial Worksheet</i> .) |            |   | <b>5844</b> | +             | <b>12</b> |
| Disability amount transferred from a dependant (use the <i>Territorial Worksheet</i> )                |            |   | <b>5848</b> | +             | <b>13</b> |
| Interest paid on your student loans (amount from line 319 of your federal Schedule 1)                 |            |   | <b>5852</b> | +             | <b>14</b> |
| Your tuition and education amounts [use and <b>attach</b> Schedule NT(S11)]                           |            |   | <b>5856</b> | +             | <b>15</b> |
| Tuition and education amounts transferred from a child  |            |   | <b>5860</b> | +             | <b>16</b> |
| Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule NT(S2)]    |            |   | <b>5864</b> | +             | <b>17</b> |
| Medical expenses:   |            |   |             |               |           |
| Amount from line 330 of your federal Schedule 1   |            | <b>5868</b>   |             | <b>18</b>     |           |
| Enter \$2,152 or 3% of net income from line 236 of your return, whichever is <b>less</b> .            |            | -   |             | <b>19</b>     |           |
| Line 18 minus line 19 (if negative, enter "0")  |            | =   |             | <b>20</b>     |           |
| Allowable amount of medical expenses for other dependants   |            |   |             |               |           |
| (use the <i>Territorial Worksheet</i> )   |            | <b>5872</b>   | +           | <b>21</b>     |           |
| Add lines 20 and 21.  |            | <b>5876</b>   | =           | ►             | <b>22</b> |
| Add lines 1 to 17, and line 22.   |            |   | <b>5880</b> | =             | <b>23</b> |
| Northwest Territories non-refundable tax credit rate  |            |   |             | × <b>5.9%</b> | <b>24</b> |
| Multiply line 23 by line 24.  |            |   | <b>5884</b> | =             | <b>25</b> |
| Donations and gifts:  |            |   |             |               |           |
| Amount from line 345 of your federal Schedule 9   | × 5.9% =   |   |             | <b>26</b>     |           |
| Amount from line 347 of your federal Schedule 9   | × 14.05% = | +   |             | <b>27</b>     |           |
| Add lines 26 and 27.  |            | <b>5896</b>   | =           | ►             | <b>28</b> |
| Add lines 25 and 28.  |            |   |             |               |           |
| Enter this amount on line 41.   |            |   | <b>6150</b> | =             | <b>29</b> |
|   |            | <b>Northwest Territories non-refundable tax credits</b> |             |               |           |

Go to Step 2 on the next page. ➔

## Step 2 – Northwest Territories tax on taxable income

Enter your **taxable income** from line 260 of your return.

30

Complete the appropriate column depending on the amount on line 30.

Enter the amount from line 30.

| Line 30 is<br>\$39,453 or less | Line 30 is more<br>than \$39,453 but not<br>more than \$78,908 | Line 30 is more<br>than \$78,908 but not<br>more than \$128,286 | Line 30 is more<br>than \$128,286 |    |
|--------------------------------|--|---|-----------------------------------|----|
| – 0.00                         | – 39,453.00  | – 78,908.00   | – 128,286.00                      | 31 |
| =                              | =  | =   | =                                 | 32 |
| × 5.9%                         | × 8.6%   | × 12.2%   | × 14.05%                          | 33 |
| =                              | =  | =   | =                                 | 34 |
| +                              | +  | +   | +                                 | 35 |
| 0.00                           | 2,328.00   | 5,721.00  | 11,745.00                         | 36 |
| =                              | =  | =   | =                                 | 37 |

Add lines 35 and 36. **Northwest Territories  
Go to step 3. tax on taxable income**

## Step 3 – Northwest Territories tax

Enter your Northwest Territories tax on taxable income from line 37.

38

Enter your Northwest Territories tax on split income from Form T1206.

6151 + • 39

Add lines 38 and 39.

= 40

Enter your Northwest Territories non-refundable tax credits from line 29.

41

Northwest Territories dividend tax credit:

Credit calculated for line 6152 on the *Territorial Worksheet*

6152 + • 42

Northwest Territories overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 45% = 6153 + • 43

Northwest Territories minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 45% = 6154 + • 44

Add lines 41 to 44.

= ▶ – 45

Line 40 minus line 45 (if negative, enter "0")

= 46

Northwest Territories additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 45% =

+ 47

Add lines 46 and 47.

= 48

Enter the territorial foreign tax credit from Form T2036.

– 49

Line 48 minus line 49 (if negative, enter "0")

= 50

### Political contribution tax credit

Northwest Territories political contributions made in 2013

6255 51

Credit calculated for line 52 on the *Territorial Worksheet*

(maximum \$500)

– 52

Line 50 minus line 52 (if negative, enter "0")

= 53

### Risk capital investment tax credits

Unused risk capital investment tax credits from previous years

(maximum \$30,000)

– 54

Line 53 minus line 54 (if negative, enter "0")

=

Enter the result on line 428 of your return.

Northwest Territories tax

= 55