



Northwest Territories Credit

Form NT479
2019

Protected B when completed

Complete the calculation below and **attach a copy** of this form to your return.

Cost of living tax credit

Adjusted net income

Enter the amount from line 23600 of your return.

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

Basic credit for self

If your **adjusted net income** from line 5 is **less than \$66,000**, complete the calculation for line 62460 on the next page.
If the amount on line 5 is **\$66,000 or more**, enter \$942 on line 6.

Credit calculated for line 62460	Basic credit for self (maximum \$942) 62460	6
----------------------------------	-------------------------------------------------------	---

Cost of living tax credit supplement

If you were **under 18 years of age on December 31, 2019**, enter "0" on line 13 and continue on line 14.

If you were **18 years of age or older**, you may be entitled to a supplement to the cost of living tax credit.

If you had a spouse or common-law partner on December 31, 2019, **only one of you** can claim the cost of living tax credit supplement for your family. If your spouse or common-law partner claimed the supplement for your family, enter "0" on line 13 and continue on line 14.

Basic supplement for self	350 00	7
If you had a spouse or common-law partner on December 31, 2019, enter \$350. If not , enter "0".	62470 +	8
Add lines 7 and 8.	=	9
Enter the basic credit for self from line 6.		10
If you had a spouse or common-law partner on December 31, 2019, enter the basic credit for self from their Form NT479. If not , enter "0".	62480 +	11
Add lines 10 and 11.	=	12
Line 9 minus line 12 (if negative, enter "0")	Cost of living tax credit supplement 62490 =	13
Add lines 6 and 13.	Northwest Territories credit (maximum \$942) 62510 =	14
Enter the result on line 47900 of your return.		

Continue on the next page.

Line 62460 – Cost of living tax credit

If your adjusted net income from line 5 is **\$66,000 or more**, enter \$942 on line 6.

If not, use the amount from line 5 to decide which column to complete.

	Line 5 is \$12,000 or less	Line 5 is more than \$12,000 but not more than \$48,000	Line 5 is more than \$48,000	
Enter the amount from line 5 of the previous page.				15
	– 0 00	– 12,000 00	– 48,000 00	16
Line 15 minus line 16 (cannot be negative)	=	=	=	17
	× 2.6%	× 1.25%	× 1%	18
Multiply line 17 by line 18.	=	=	=	19
	+ 0 00	+ 312 00	+ 762 00	20
Add lines 19 and 20.	=	=	=	21
Enter this amount on line 6 of the previous page.				

See the privacy notice on your return.