Northwest Territories

Northwest Territories Tax

NT428
T1 General – 2017

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	5610		
Basic personal amount		**claim $14,278**	5804		1
Age amount (if born in 1952 or earlier) (use the *Territorial Worksheet*)		**(maximum $6,984)**	5808	+	2
Spouse or common-law partner amount					
Base amount	14,278.00				
Minus: his or her net income from page 1 of your return	–				
Result: (if negative, enter "0")	=	▶	5812	+	3
Amount for an eligible dependant					
Base amount	14,278.00				
Minus: his or her net income from line 236 of his or her return	–				
Result: (if negative, enter "0")	=	▶	5816	+	4
Amount for infirm dependants age 18 or older (use the *Territorial Worksheet*)			5820	+	5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824	+	•6
(amount from line 310 of your federal Schedule 1)			5828	+	•7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832	+	•8
(amount from line 317 of your federal Schedule 1)			5829	+	•9
Pension income amount		**(maximum $1,000)**	5836	+	10
Caregiver amount (use the *Territorial Worksheet*)			5840	+	11
Disability amount (for self) (Claim **$11,579**, or if you were under 18 years of age, use the *Territorial Worksheet*.)			5844	+	12
Disability amount transferred from a dependant (use the *Territorial Worksheet*)			5848	+	13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+	14
Your tuition and education amounts [use and **attach** Schedule NT(S11)]			5856	+	15
Tuition and education amounts transferred from a child			5860	+	16
Amounts transferred from your spouse or common-law partner [use and **attach** Schedule NT(S2)]			5864	+	17
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			18	
Enter $2,268 **or** 3% of net income from line 236 of your return, whichever is **less**.	–			19	
Line 18 minus line 19 (if negative, enter "0")	=			20	
Allowable amount of medical expenses for other dependants (use the *Territorial Worksheet*)	5872 +			21	
Add lines 20 and 21.	5876 =		▶	+	22
Add lines 1 to 17, and line 22.			5880	=	23
Northwest Territories non-refundable tax credit rate				× 5.9%	24
Multiply line 23 by line 24.			5884	=	25
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	× 5.9% =			26	
Amount from line 17 of your federal Schedule 9	× 14.05% =	+		27	
Add lines 26 and 27.	5896 =		▶	+	28
Add lines 25 and 28. Enter this amount on line 41.	**Northwest Territories non-refundable tax credits**		6150	=	29

Continue 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.

	Line 30 is **$41,585** or less	Line 30 is more than **$41,585** but not more than **$83,172**	Line 30 is more than **$83,172** but not more than **$135,219**	Line 30 is more than **$135,219**	
Enter the amount from line 30.					31
	− 0.00	− 41,585.00	− 83,172.00	− 135,219.00	32
Line 31 minus line 32 (cannot be negative)	=	=	=	=	33
	× 5.9%	× 8.6%	× 12.2%	× 14.05%	34
Multiply line 33 by line 34.	=	=	=	=	35
	+ 0.00	+ 2,454.00	+ 6,030.00	+ 12,380.00	36
Add lines 35 and 36. **Northwest Territories tax on taxable income**	=	=	=	=	37

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 minimum tax carryover: Amount from line 427 of your federal Schedule 1 × 45% =	6154	+	•43	
Add lines 41 to 43.		=	▶	− 44
Line 40 minus line 44 (if negative, enter "0")				= 45
Northwest Territories additional tax for minimum tax purposes: Amount from line 117 of Form T691 × 45% =				+ 46
Add lines 45 and 46.				= 47
Enter the territorial foreign tax credit from Form T2036.				− 48
Line 47 minus line 48 (if negative, enter "0")				= 49

Political contribution tax credit

Northwest Territories political contributions made in 2017	6255	50	
Credit calculated for line 51 on the *Territorial Worksheet* **(maximum $500)**			− 51
Line 49 minus line 51 (if negative, enter "0") Enter the result on line 428 of your return. **Northwest Territories tax**			= 52

See the privacy notice on your return.