



Northwest Territories Tax

NT428

T1 General – 2014

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 \$13,668 | 5304 | | | 1 |
| Age amount (if born in 1949 or earlier) (use the <i>Territorial Worksheet</i>) | (maximum \$6,686) | 5308 | + | | 2 |
| Spouse or common-law partner amount | | | | | |
| Base amount | 13,668.00 | | | | |
| Minus: his or her net income from page 1 of your return | - | | | | |
| Result: (if negative, enter "0") | = | | ▶ | 5312 | 3 |
| Amount for an eligible dependant | | | | | |
| Base amount | 13,668.00 | | | | |
| Minus: his or her net income from line 236 of his or her return | - | | | | |
| Result: (if negative, enter "0") | = | | ▶ | 5316 | 4 |
| Amount for infirm dependants age 18 or older (use the <i>Territorial Worksheet</i>) | | | | 5320 | 5 |
| CPP or QPP contributions: | | | | | |
| (amount from line 308 of your federal Schedule 1) | | | | 5324 | •6 |
| (amount from line 310 of your federal Schedule 1) | | | | 5328 | •7 |
| Employment insurance premiums: | | | | | |
| (amount from line 312 of your federal Schedule 1) | | | | 5332 | •8 |
| (amount from line 317 of your federal Schedule 1) | | | | 5329 | •9 |
| Pension income amount | (maximum \$1,000) | 5336 | + | | 10 |
| Caregiver amount (use the <i>Territorial Worksheet</i>) | | 5340 | + | | 11 |
| Disability amount (for self) | | | | | |
| (Claim \$11,084 or, if you were under 18 years of age, use the <i>Territorial Worksheet</i> .) | | 5344 | + | | 12 |
| Disability amount transferred from a dependant (use the <i>Territorial Worksheet</i>) | | 5348 | + | | 13 |
| Interest paid on your student loans (amount from line 319 of your federal Schedule 1) | | 5352 | + | | 14 |
| Your tuition and education amounts [use and attach Schedule NT(S11)] | | 5356 | + | | 15 |
| Tuition and education amounts transferred from a child | | 5360 | + | | 16 |
| Amounts transferred from your spouse or common-law partner [use and attach Schedule NT(S2)] | | 5364 | + | | 17 |
| Medical expenses: | | | | | |
| Amount from line 330 of your federal Schedule 1 | 5868 | | | 18 | |
| Enter \$2,171 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 <i>Territorial Worksheet</i>) | 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 345 of your federal Schedule 9 | × | 5.9% = | | 26 | |
| Amount from line 347 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. | | | | 6150 | 29 |

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.

| | Line 30 is \$39,808 or less | Line 30 is more than \$39,808 but not more than \$79,618 | Line 30 is more than \$79,618 but not more than \$129,441 | Line 30 is more than \$129,441 | |
|---|--------------------------------|--|---|-----------------------------------|----|
| Enter the amount from line 30. | - | - | - | - | 31 |
| | 0,00 | 39,808,00 | 79,618,00 | 129,441,00 | 32 |
| Line 31 minus line 32 (cannot be negative) | = | = | = | = | 33 |
| | x 5.9% | x 8.6% | x 12.2% | x 14.05% | 34 |
| Multiply line 33 by line 34. | = | = | = | = | 35 |
| | + 0,00 | + 2,349,00 | + 5,772,00 | + 11,851,00 | 36 |
| Add lines 35 and 36. Northwest Territories tax on taxable income Go to step 3. | = | = | = | = | 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 overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

x 45% = 6153 + 43

Northwest Territories minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 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

x 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 2014

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 54 (if negative, enter "0")

Enter the result on line 428 of your return.

Northwest Territories tax

= 55

See the privacy notice on your return.