



## Northwest Territories Tax

Complete this form and **attach a copy** of it to your return. For details, see pages 5012-N – 2 to 21 [1 to 4] in the forms book.

### Step 1 – Northwest Territories tax on taxable income

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

		1
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continue on next page →

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.



**\$33,811**  
or less

more than  
**\$33,811**, but not  
more than **\$67,622**

If line 1 is

Enter the amount from line 1  
in the applicable column

–	0	00

–	33,811	00

Line 2 minus line 3  
(cannot be negative)

=		
×	5.9%	

=		
×	8.6%	

Multiply line 4 by line 5

=		
+	0	00

=		
+	1,995	00

Add lines 6  
and 7

**Northwest  
Territories tax  
on taxable  
income**

=		
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=		
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**Go to Step 2**

**Go to Step 2**

► Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

If line 1 is

Enter the amount from line 1  
in the applicable column

Line 2 minus line 3  
(cannot be negative)

Multiply line 4 by line 5

Add lines 6  
and 7

**Northwest  
Territories tax  
on taxable  
income**

more than  
**\$67,622**, but not  
more than  
**\$109,939**

more  
than **\$109,939**

–	67,622	00

=		
×	12.2%	
=		
+	4,903	00

=		
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**Go to Step 2**

–	109,939	00

=		
×	14.05%	
=		
+	10,065	00

=		
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**Go to Step 2**

## Step 2 – Northwest Territories non-refundable tax credits

**Important:** Territorial non-refundable tax credits may be **different** from the federal amounts claimed on Schedule 1. For details, see the "Territorial Worksheet" and pages 5012-N – 3 to 21 [1 to 3] in the forms book.

	For internal use only	<b>5610</b>		
Basic personal amount	<b>claim \$11,609</b>	<b>5804</b>		<b>9</b>
Age amount (if born in 1940 or earlier)	(use territorial worksheet)	<b>5808</b>	+	<b>10</b>
Spouse or common-law partner amount				
Base amount		<b>11,609</b>	<b>00</b>	
<b>Minus:</b> his or her net income from page 4 [1] of your return		-		
<b>Result:</b> (if negative, enter "0")		=		
		<b>5812</b>	+	<b>11</b>

Amount for an eligible dependant	(use territorial worksheet)	<b>5816</b>	+			<b>12</b>
Amount for infirm dependants age 18 or older	(use territorial worksheet)	<b>5820</b>	+			<b>13</b>
Canada Pension Plan or Quebec Pension Plan contributions:	(amount from line 308 of your federal Schedule 1)	<b>5824</b>	+			<b>● 14</b>
(amount from line 310 of your federal Schedule 1)		<b>5828</b>	+			<b>● 15</b>
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	<b>5832</b>	+			<b>● 16</b>
Pension income amount	(amount from line 314 of your federal Schedule 1)	<b>5836</b>	+			<b>17</b>

continue on next page →

Caregiver amount (use territorial worksheet)	<b>5840</b>	+			<b>18</b>
(see line 5844 on page 5012-N – 8 [2] in the forms book)					
Disability amount for self	<b>5844</b>	+			<b>19</b>
Disability amount transferred from a dependant (use territorial worksheet)	<b>5848</b>	+			<b>20</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	<b>5852</b>	+			<b>21</b>
Your tuition and education amounts <b>[attach Schedule NT(S11)]</b>	<b>5856</b>	+			<b>22</b>
Tuition and education amounts transferred from a child	<b>5860</b>	+			<b>23</b>
Amounts transferred from your spouse or common-law partner <b>[attach Schedule NT(S2)]</b>	<b>5864</b>	+			<b>24</b>

Medical expenses from line 330  
of your federal Schedule 1

**5868**   **25**

Enter \$1,844 or 3% of line 236,  
whichever is **less**

-   **26**

Line 25 minus line 26  
(if negative, enter "0")

=   **27**

Allowable amount of medical expenses  
for other dependants calculated for  
line 5872 on the "Territorial  
Worksheet"

**5872** +   **28**

Add lines 27 and line 28

**5876** =   

Add lines 9 through 24, and line 29

+   **29**

**5880** =   

Non-refundable tax credits rate

**30**

× **5.9%** **31**

continue on next page 

Multiply line 30 by line 31

**5884** =   **32**

Donations and gifts:

Amount from line 345 of your federal Schedule 9

× 5.9% =   **33**

Amount from line 347 of your federal Schedule 9

× 14.05% =   **+**   **34**

Add lines 33 and 34

**5896** =   **34**



**+**   **35**

Add lines 32  
and 35

**Northwest Territories  
non-refundable tax credits**

**6150** =   **36**

**Go to Step 3**



### Step 3 – Northwest Territories tax

Enter your Northwest Territories tax on taxable income from line 8

		<b>37</b>
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Northwest Territories tax on split income from Form T1206

<b>6151</b>	+		<b>38</b>
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Add lines 37 and 38

=		<b>39</b>
---	--	-----------

Enter your Northwest Territories non-refundable tax credits from line 36

		<b>40</b>
--	--	-----------

Northwest Territories dividend tax credit:

Amount from line 120 of your return

		$\times 6\% =$	<b>6152</b>	+			<b>41</b>
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Northwest Territories overseas employment tax credit:

Amount from line 426 on your Schedule 1

		$\times 45\% =$	<b>6153</b>	+			<b>42</b>
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continue on next page 

Northwest Territories minimum tax carry-over:

Amount from line 427 on your Schedule 1

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 × 45% = \_\_\_\_\_

<b>6154</b>	+		
=			

 ● 43

Add lines 40, 41, 42, and 43

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Line 39 minus line 44 (if negative, enter "0")

---

-		
=		

 44  
45

Northwest Territories additional tax for minimum tax purposes

Amount from line 117 of Form T691

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 × 45% = \_\_\_\_\_

+		
=		

 46  
47

Add lines 45 and 46

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Enter the territorial foreign tax credit from Form T2036

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-		
=		

 48  
49

Line 47 minus line 48 (if negative, enter "0")

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## Political contribution tax credit

Northwest Territories political contributions made in 2005

<b>6255</b>			<b>50</b>
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Credit calculated for line 51 on the "Territorial Worksheet" (maximum \$500)

-			<b>51</b>
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Line 49 minus line 51 (if negative, enter "0")

=			<b>52</b>
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## Risk capital investment tax credits

### Labour-sponsored venture capital corporation tax credit

Cost of shares from Slip T2C(NWT)

(maximum \$100,000)

<b>6241</b>			<b>A</b>
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Enter the amount from line A or \$5,000, whichever is less

-			<b>B</b>
---	--	--	----------

× 15% =

		<b>53</b>
--	--	-----------

Line A minus line B

=			<b>C</b>
---	--	--	----------

× 30% =

+		<b>54</b>
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**Employee venture capital corporation, community endorsed venture capital corporation, and territorial business corporation direct investment tax credits**

Cost of shares from Slip T2C(NWT)

(maximum \$100,000)

**6243**

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× 30% =

+		<b>55</b>
=		<b>56</b>

Add lines 53 to 55

Annual limit

Amount from line 53

Line 57 minus line 58

<b>30,000</b>	<b>00</b>	<b>57</b>
-		<b>58</b>
=		



		<b>59</b>
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Enter the amount from line 56 or 59, whichever is **less**

		<b>60</b>
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Unused risk capital investment tax credits from previous years

Add lines 60 and 61

+		<b>61</b>
=		<b>62</b>

Enter the amount from line 59 or 62, whichever is <b>less</b>	<b>Risk capital          investment          tax credits</b>	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 70%; text-align: center;">-</td> <td style="width: 30%;"></td> </tr> </table>	-		<b>63</b>
-					

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Line 52 minus 63. Enter the result on line 428 of your return (if negative, enter "0")	<b>Northwest          Territories tax</b>	<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 70%; text-align: center;">=</td> <td style="width: 30%;"></td> </tr> </table>	=		<b>64</b>
=					

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**Unused risk capital investment tax credit**

Enter the amount from line 62		<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 70%;"></td> <td style="width: 30%;"></td> </tr> </table>			<b>65</b>

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Enter the amount from line 63		<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 70%; text-align: center;">-</td> <td style="width: 30%;"></td> </tr> </table>	-		<b>66</b>
-					

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	<b>Total credit available          for carryback</b>				
Line 65 minus line 66		<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 70%; text-align: center;">=</td> <td style="width: 30%;"></td> </tr> </table>	=		<b>67</b>
=					

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Complete the chart below to carry back the amount from line 67 to any of the previous three years.

Enter the amount you want to carry back to **2004**

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<b>6244</b>			● <b>68</b>
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Enter the amount you want to carry back to **2003**

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<b>6245</b>			● <b>69</b>
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Enter the amount you want to carry back to **2002**

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<b>6246</b>			● <b>70</b>
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