



Territorial Worksheet

 2015
 T1 General

Use these charts to do some of the calculations you may need to complete Form NT428, *Northwest Territories Tax*, and Form NT479, *Northwest Territories Credit*. You can find more information about completing these charts in the forms book. Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount		6,799 00	1
Your net income from line 236 of your return			2
Base amount	– 35,466 00		3
Line 2 minus line 3 (if negative, enter "0")	=		4
Applicable rate	x 15%		5
Multiply line 4 by line 5.	=		6
Line 1 minus line 6 (if negative, enter "0")	=		7

Enter this amount on line 5808 of Form NT428.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		11,145 00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	(maximum \$4,608)	=	3
If you claimed this dependant on line 5816, enter the amount claimed.	–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

Enter on line 5820 of Form NT428 the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		20,343 00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	(maximum \$4,608)	=	3
If you claimed this dependant on line 5816, enter the amount claimed.	–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

Enter on line 5840 of Form NT428 the total amount claimed for **all** dependants.

Line 5844 – Disability amount (for self)

(supplement calculation if you were **under 18 years of age** on December 31, 2015)

Maximum supplement		4,607 00	1
Total child care and attendant care expenses for you, claimed by you or by another person			2
Base amount	– 2,699 00		3
Line 2 minus line 3 (if negative, enter "0")	=		4
Line 1 minus line 4 (if negative, enter "0")	=		5

Enter on line 5844 of Form NT428 \$11,272 **plus** the amount from line 5 (maximum \$15,879), **unless** you are completing this chart to calculate the amount at line 5848.

Territorial Worksheet (continued)

Protected B when completed

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount		11,272	00		1
If the dependant was under 18 years of age on December 31, 2015, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was 18 years of age or older , enter "0".	+				2
Add lines 1 and 2.	=				3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428	+				4
Add lines 3 and 4.	=				5
Dependant's taxable income (line 260 of his or her return)	-				6
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0")	=				7
Enter on line 5848 of Form NT428 the amount from line 3 or line 7, whichever is less .					
Enter on line 5848 of Form NT428 the total amount claimed for all disabled dependants.					

If at the end of the year you and your dependant were not residents of the same territory or province, special rules may apply. Contact the Canada Revenue Agency to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					1
Enter \$2,208 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	-				2
Line 1 minus line 2 (if negative, enter "0") (maximum \$5,000)	=				3
Enter on line 5872 of Form NT428 the total amount claimed for all other dependants.					

Line 6152 – Northwest Territories dividend tax credit

Calculate the amount to enter on line 6152 of Form NT428 by completing **one** of the **two** following calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

Line 120 of your return			x 11.5%	=		

Enter this amount on line 6152 of Form NT428.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return					1
Line 180 of your return	-				2
Line 1 minus line 2	=				3
			x 6%	=	
			x 11.5%	=	4
Add lines 3 and 5.	+				5
	=				6

Enter this amount on line 6152 of Form NT428.

Territorial Worksheet *(continued)*

Line 52 – Political contribution tax credit

Calculate the amount to enter on line 52 of Form NT428 as follows:

- for contributions of **\$100 or less**, enter the amount of your contributions on line 52;
- for contributions of **more than \$100 but not more than \$900**, complete the calculation below; or
- for contributions of **more than \$900**, enter \$500 on line 52.

Enter your total contributions.			1
	-	100,00	2
Line 1 minus line 2 (cannot be negative)	=		3
	x	50%	4
Multiply line 3 by line 4.	=		5
	+	100,00	6
Add lines 5 and 6.	=		7
		(maximum \$500)	

Enter this amount on line 52 of Form NT428.

Line 6250 – Cost of living tax credit

If your adjusted net income (line 5 of Form NT479) is **more than \$66,000**, enter \$942 on line 6 of Form NT479.

Otherwise, complete the appropriate column depending on the amount on line 5.

	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.	-	-	-	1
	0,00	12,000,00	48,000,00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	x	x	x	4
Multiply line 3 by line 4.	2.6%	1.25%	1%	5
	=	=	=	6
	+	+	+	7
Add lines 5 and 6.	0,00	312,00	762,00	7
	=	=	=	

Enter this amount on line 6 of Form NT479.