



# Territorial Worksheet

2006  
T1 General

Use these charts to do the calculations you may need to complete Form NT428, "Northwest Territories Tax", and NT479, "Northwest Territories Credit". You can find more information about completing these charts on pages 5012-N – 2 to 22 [1 to 4] of the forms book.

Keep this Territorial Worksheet for your records. **Do not attach** it to the return you send us.

continue on next page →

## Line 5808 – Age amount

Maximum amount

|       |    |   |
|-------|----|---|
| 5,803 | 00 | 1 |
|-------|----|---|

Your net income from line 236 of your return

Base amount

Line 2 minus line 3 (if negative, enter "0")

Applicable rate

Multiply line 4 by line 5

|   |           |   |
|---|-----------|---|
|   |           | 2 |
| – | 30,270 00 | 3 |
| = |           | 4 |
| × | 15%       | 5 |
| = |           |   |



|   |  |   |
|---|--|---|
| – |  | 6 |
|---|--|---|

Line 1 minus line 6 (if negative, enter "0").

Enter this amount on line 5808 of Form NT428.

|   |  |   |
|---|--|---|
| = |  | 7 |
|---|--|---|

**Line 5816 – Amount for an eligible dependant**

Base amount

---

|        |    |   |
|--------|----|---|
| 11,864 | 00 | 1 |
|--------|----|---|

Dependant's net income  
(from line 236 of his or her return)

---

|   |  |   |
|---|--|---|
| – |  | 2 |
|---|--|---|

Line 1 minus line 2 (if negative, enter "0")  
Enter this amount on line 5816 of Form NT428.

---

|   |  |   |
|---|--|---|
| = |  | 3 |
|---|--|---|

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**Line 5820 – Amount for infirm dependants age 18 or older**

**Complete this calculation for each dependant.**

|  |                                     |                                 |   |
|--|-------------------------------------|---------------------------------|---|
| Base amount  | <input type="text" value="9,513"/>  | <input type="text" value="00"/> | 1 |
| Dependant's net income<br>(from line 236 of his or her return)                             | <input type="text" value="-"/>      | <input type="text"/>            | 2 |
| Line 1 minus line 2 (if negative, enter "0";<br>if it is more than \$3,933, enter \$3,933) | <input "="" type="text" value="="/> | <input type="text"/>            | 3 |
| If you claimed this dependant on line 5816,<br>enter the amount claimed                    | <input type="text" value="-"/>      | <input type="text"/>            | 4 |
| Allowable amount for this dependant:<br>Line 3 minus line 4 (if negative, enter "0")       | <input "="" type="text" value="="/> | <input type="text"/>            | 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

|        |    |   |
|--------|----|---|
| 17,363 | 00 | 1 |
|--------|----|---|

Dependant's net income  
(from line 236 of his or her return)

|   |  |   |
|---|--|---|
| – |  | 2 |
|---|--|---|

Line 1 minus line 2 (if negative, enter "0";  
if it is more than \$3,933, enter \$3,933)

|   |  |   |
|---|--|---|
| = |  | 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.

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**Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2006)**  
 (see line 5844 in the forms book)

|  |         |    |   |
|--|---------|----|---|
| Maximum supplement   | 3,933   | 00 | 1 |
| Total child care and attendant care expenses claimed for you by anyone |         |    | 2 |
| Base amount  | – 2,303 | 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, **the amount on line 5 plus \$9,621** (maximum claim \$13,554), **unless** this chart is being completed for the claim on line 5848.

# Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount

|       |    |   |
|-------|----|---|
| 9,621 | 00 | 1 |
|-------|----|---|

If the dependant was **under age 18** on December 31, 2006, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was **age 18 or older**, enter "0".

|   |  |   |
|---|--|---|
| + |  | 2 |
| = |  | 3 |

Add lines 1 and 2

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428

|   |  |   |
|---|--|---|
| + |  | 4 |
| = |  | 5 |

Add lines 3 and 4

Dependant's taxable income  
(from line 260 of his or her return)

|   |  |   |
|---|--|---|
| - |  | 6 |
|---|--|---|

Allowable amount for this dependant:  
Line 5 minus line 6 (if negative, enter "0")  
Enter, on line 5848 of Form NT428, the amount on line 3 or line 7, whichever is **less**.

|   |  |   |
|---|--|---|
| = |  | 7 |
|---|--|---|

continue on next page →

Enter on line 5848 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. Call 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

|  |  |          |
|--|--|----------|
|  |  | <b>1</b> |
|--|--|----------|

Enter \$1,884 or 3% of the dependant's net income (from line 236 of his or her return), whichever is **less**

|   |  |          |
|---|--|----------|
| – |  | <b>2</b> |
|---|--|----------|

Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)

|   |  |          |
|---|--|----------|
| = |  | <b>3</b> |
|---|--|----------|

Enter, on line 5872 of Form NT428, the total amount claimed for **all** other dependants.



## Line 6152 – Northwest Territories dividend tax credit

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

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

|                            |  |  |           |  |  |
|----------------------------|--|--|-----------|--|--|
| Line 120<br>of your return |  |  | × 11.5% = |  |  |
|----------------------------|--|--|-----------|--|--|

Enter the result on line 6152 of Form NT428.

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

|   |   |  |   |           |   |  |   |
|---|---|--|---|-----------|---|--|---|
| Line 120<br>of your return                      |   |  | 1 |           |   |  |   |
| Line 180<br>of your return                      | – |  | 2 | × 6% =    |   |  | 4 |
| Line 1 minus line 2<br>(if negative, enter "0") | = |  | 3 | × 11.5% = | + |  | 5 |

continue on next page →

Add lines 4 and 5

Enter the result on line 6152 of Form NT428.

|   |  |  |   |
|---|--|--|---|
| = |  |  | 6 |
|---|--|--|---|

### Line 51 – Political contribution tax credit

Determine the amount to enter on line 51 of Form NT428 as follows:

- for contributions of **\$100 or less**, enter the amount of your contributions on line 51;
- 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 51.

Enter your total contributions

\_\_\_\_\_

|  |  |  |   |
|--|--|--|---|
|  |  |  | 1 |
|--|--|--|---|

Line 1 minus line 2 (if negative, enter "0")

\_\_\_\_\_

|   |     |    |   |
|---|-----|----|---|
| – | 100 | 00 | 2 |
|---|-----|----|---|

Multiply line 3 by line 4

\_\_\_\_\_

|   |  |  |   |
|---|--|--|---|
| = |  |  | 3 |
|---|--|--|---|

Add lines 5 and 6 (maximum \$500)

\_\_\_\_\_

|   |     |  |   |
|---|-----|--|---|
| × | 50% |  | 4 |
|---|-----|--|---|

Enter this amount on line 51 of Form NT428.

\_\_\_\_\_

|   |  |  |   |
|---|--|--|---|
| = |  |  | 5 |
|---|--|--|---|

|   |     |    |   |
|---|-----|----|---|
| + | 100 | 00 | 6 |
|---|-----|----|---|

|   |  |  |   |
|---|--|--|---|
| = |  |  | 7 |
|---|--|--|---|

## Line 6250 – Cost of living tax credit

Use the amount on line 5 of Form NT479 to determine which **ONE** of the following columns you have to complete.



If line 5 is  
**\$12,000**  
or less



If line 5 is more  
than **\$12,000**, but  
not more than  
**\$48,000**



Enter the amount from line 5  
in the applicable column

---

|   |   |    |
|---|---|----|
|   |   |    |
| – | 0 | 00 |

1  
2

|   |        |    |
|---|--------|----|
|   |        |    |
| – | 12,000 | 00 |

Line 1 minus line 2  
(cannot be negative)

---

|   |      |  |
|---|------|--|
| = |      |  |
| × | 2.6% |  |

3  
4

|   |        |  |
|---|--------|--|
| = |        |  |
| × | 1.25 % |  |

Multiply line 3 by line 4

---

|   |   |    |
|---|---|----|
| = |   |    |
| + | 0 | 00 |

5  
6

|   |     |    |
|---|-----|----|
| = |     |    |
| + | 312 | 00 |

Add lines 5 and 6  
(maximum \$942)

Enter this amount  
on line 6 of Form NT479.

---

|   |  |  |
|---|--|--|
| = |  |  |
|---|--|--|

7

|   |  |  |
|---|--|--|
| = |  |  |
|---|--|--|

- ▶ Use the amount on line 5 of Form NT479 to determine which **ONE** of the following columns you have to complete.

If line 5 is  
more than  
**\$48,000**



Enter the amount from line 5  
in the applicable column

---

|   |   |                  |
|---|---|------------------|
| 1 |   |                  |
| 2 | – | <b>48,000 00</b> |

Line 1 minus line 2  
(cannot be negative)

---

|   |   |             |
|---|---|-------------|
| 3 | = |             |
| 4 | × | <b>1.0%</b> |

Multiply line 3 by line 4

---

|   |   |               |
|---|---|---------------|
| 5 | = |               |
| 6 | + | <b>762 00</b> |

Add lines 5 and 6  
(maximum \$942)  
Enter this amount on line 6  
of Form NT479.

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|   |   |  |
|---|---|--|
| 7 | = |  |
|---|---|--|