Northwest Territories Risk Capital Investment Tax Credit Calculation

Labour-sponsored venture capital corporation tax credit

Cost of shares from Slip T2C(NWT) (maximum $100,000)	14749 ●			A				
Enter the amount from line A or $5,000, whichever is **less**.		–		B	× 15%	=		1
Line A minus line B		=		C	× 30%	=	+	2

Community endorsed venture capital corporation and territorial business corporation direct investment tax credits

Cost of shares from Slip T2C(NWT) (maximum $100,000)	14754 ●			× 30%	=	+		3
Unused risk capital investment tax credit from previous years			14755 ●			+		4
Add lines 1 to 4.						=		5

Annual limit	30,000	00	6	
Amount from line 1	–		7	
Line 6 minus line 7	=		▶	8

Enter the amount from line 5 or 8, whichever is **less**. **Risk capital investment tax credit** 14753 ● 9

Enter, on line 25 of Form T3NT, the amount from line 9.

Unused risk capital investment tax credit

Enter the amount from line 5.				10
Enter the amount from line 9.			–	11
Line 10 minus line 11	**Total credit available for carryover**	14756 ●	=	12