Worksheet NT428

Use this worksheet to calculate the amounts to enter on your Form NT428, Northwest Territories Tax.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

• **$38,893 or less**, enter $7,456 on line 58080 of your Form NT428

• **$88,600 or more**, enter "0" on line 58080 of your Form NT428

Otherwise, complete the calculation below.

Maximum amount		1
Amount from line 23600 of your return		2
Income threshold	–	3
Line 2 minus line 3 (if negative, enter "0")	=	4
Applicable rate	×	5
Line 4 multiplied by the percentage from line 5	= ▶ –	6
Line 1 minus line 6 (if negative, enter "0")	=	7

Enter the amount from line 7 on line 58080 of your Form NT428.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,053 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 of your Form NT428, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58200 of your Form NT428.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,052 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 of your Form NT428, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 of your Form NT428.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount			1
Maximum amount			2
Total child care and attendant care expenses for you claimed by you or another person		3	
Threshold for child and attendant care expenses	−	4	
Line 3 minus line 4 (if negative, enter "0")	= ▶	−	5
Line 2 minus line 5 (if negative, enter "0")	= ▶	+	6
Line 1 plus line 6	**(maximum $17,415)**	=	7

Enter the amount from line 7 on line 58440 of your Form NT428.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Base amount   1

If the dependant was **under 18 years of age** on December 31, 2021, complete lines 2 to 12.
If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.

Maximum amount			2
Total child care and attendant care expenses for this dependant claimed by you or another person		3	
Threshold for child and attendant care expenses	−	4	
Line 3 minus line 4 (if negative, enter "0")	= ▶	−	5
Line 2 minus line 5 (if negative, enter "0")	= ▶	+	6
Line 1 plus line 6	**(maximum $17,415)**	=	7
Enter the amount from line 28 of the dependant's Form NT428.		+	8
Line 7 plus line 8		=	9
Dependant's taxable income from line 26000 of their return		−	10
Line 9 minus line 10 (if negative, enter "0")		=	11
Enter **whichever is less:** amount from line 7 or line 11. **Allowable amount for this dependant**			12

Enter on line 58480 of your Form NT428 the total of allowable amounts claimed for **all** dependants.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter the amount from line 41 of the dependant's Form NT428.	−	−	−	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,000 per dependant)**	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				4

Enter the total from line 4 on line 58729 of your Form NT428.

Line 61520 – Northwest Territories dividend tax credit

Amount from line 12000 of your return			A			
Amount from line 12010 of your return	−		B ×	6%	=	**1**
Amount A minus amount B	=		C ×	11.5%	= +	**2**
Line 1 plus line 2					=	**3**

Enter the amount from line 3 on line 61520 of your Form NT428.

Line 65 – Northwest Territories political contribution tax credit

Calculate the amount to enter on line 65 of your Form NT428 as follows:

- For contributions of **$100 or less**, enter the amount of your contributions on line 65
- For contributions of **$900 or more**, enter $500 on line 65

Otherwise, complete the calculation below.

Enter your total political contributions from line 62550 of your Form NT428.		**1**
	−	**2**
Line 1 minus line 2 (**cannot** be negative)	=	**3**
	×	**4**
Line 3 multiplied by the percentage from line 4	=	**5**
	+	**6**
Line 5 plus line 6 (maximum $500)	=	**7**

Enter the amount from line 7 on line 65 of your Form NT428.