



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 born in 1954 or earlier)

If the amount from line 23600 of your return is:

- \$37,790 or less, enter \$7,245 on line 58080 of your Form NT428
• more than \$37,790 but not more than \$86,090, complete the calculation below
• more than \$86,090, enter "0" on line 58080 of your Form NT428

Table with 7 rows for age amount calculation: Maximum amount, Amount from line 23600, Income threshold, Line 2 minus line 3, Applicable rate, Multiply line 4 by line 5, Line 1 minus line 6.

Enter this amount 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.

Table with 6 rows and 3 columns for infirm dependants: Base amount, Dependant's net income, Line 1 minus line 2, Amount claimed, Allowable amount, Add the amounts from line 5.

Enter the total 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.

Table with 6 rows and 3 columns for caregiver amount: Base amount, Dependant's net income, Line 1 minus line 2, Amount claimed, Allowable amount, Add the amounts from line 5.

Enter the total on line 58400 of your Form NT428.

**Worksheet NT428 (continued)****Line 58440 – Disability amount (for self)**Complete the following calculation if you were **under 18 years of age** on December 31, 2019:

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
Add lines 1 and 6								(maximum \$16,920)		7

Enter this amount 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 territory or province at the end of the year, special rules may apply. Contact the Canada Revenue Agency to find out how much you can claim.

Base amount														1
If the dependant was <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , 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
Add lines 1 and 6.														7
Total of amounts your dependant can claim on lines 9 to 16 of their Form NT428														8
Add lines 7 and 8.														9
Dependant's taxable income from line 26000 of their return														10
Line 9 minus line 10 (if negative, enter "0")														11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less.</b>														12

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

## Worksheet NT428 (continued)

**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	1	1
Enter <b>whichever is less</b> : \$2,352 or 3% of the dependant's net income for line 23600 of their return	2	2	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$5,000 per dependant)</b>	3	3	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).			4

Enter the total on line 58729 of your Form NT428.

**Line 61520 – Northwest Territories dividend tax credit**

Calculate the amount to enter on line 61520 of your Form NT428 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return		x	11.5%	=	
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Enter this amount on line 61520 of Form NT428.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return	1				
Amount from line 12010 of your return	2	x	6%	=	3
Line 1 minus line 2	4	x	11.5%	=	5
Add lines 3 and 5.					6

Enter this amount on line 61520 of your Form NT428.

**Line 58 – Political contribution tax credit**

Calculate the amount to enter on line 58 of Form NT428 as follows:

- For contributions of **\$100 or less**, enter the amount of your contributions on line 58.
- For contributions of **more than \$100 but not more than \$900**, complete the calculation below.
- For contributions of **more than \$900**, enter \$500 on line 58.

Enter your total contributions from line 57 of your Form NT428.

	1
Line 1 minus line 2 (cannot be negative)	2
	3
Multiply line 3 by line 4.	4
	5
Add lines 5 and 6.	6
	7

Enter this amount on line 58 of your Form NT428.

(maximum \$500)