



# Northwest Territories Tax

**T3NT**  
T3 2019

Complete this form for a trust resident in the Northwest Territories or for a non-resident trust that carries on a business through a permanent establishment in the Northwest Territories. **Include a completed copy of this form with the trust's return.**

**Taxable income** (line 56 of the return) \_\_\_\_\_ | \_\_\_\_\_ | **1**

## Step 1 – Northwest Territories tax on taxable income

### Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

Enter the amount on line 1 to determine which **one** of the following columns you have to complete.

	\$43,137 or less	more than \$43,137, but not more than \$86,277	more than \$86,277, but not more than \$140,267	more than \$140,267	
If the amount from line 1 is:					
Enter the amount from line 1.					2
Base amount	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	4
Rate	×	×	×	×	5
Line 4 multiplied by line 5	=	=	=	=	6
Tax on base amount	+	+	+	+	7
<b>Northwest Territories tax on taxable income</b> (line 6 plus line 7)	=	=	=	=	8

### Trusts other than GRE and QDT

**Northwest Territories tax on taxable income:** (amount from line 1) \_\_\_\_\_ | **×** = \_\_\_\_\_ | **9**

## Step 2 – Donations and gifts tax credit

Total donations and gifts

Line 14 of Schedule 11A	14712 •				
On the first \$200 or less		×	=		10
On the remainder		×	=	+	11

**Donations and gifts tax credit** (line 10 plus line 11) \_\_\_\_\_ | **14714 ■** = \_\_\_\_\_ | **12**

## Step 3 – Northwest Territories tax

Enter the amount from line 8 or line 9 above. \_\_\_\_\_ | **14701 ■** \_\_\_\_\_ | **13**

Northwest Territories recovery tax (line 42 of Form T3QDT-WS) \_\_\_\_\_ | **14704 •** + \_\_\_\_\_ | **14**

Subtotal (line 13 plus line 14) \_\_\_\_\_ | \_\_\_\_\_ = \_\_\_\_\_ | **15**

Donations and gifts tax credit (line 12) \_\_\_\_\_ | \_\_\_\_\_ | **16**

Dividend tax credit

Line 24 of Schedule 8	×		= 14718 ■	+		
Line 31 of Schedule 8	×		= 14715 ■	+		18

Minimum tax carryover

Line 19 of Schedule 11 \_\_\_\_\_ | **×** = **14716 ■** + \_\_\_\_\_ | **19**

Total credits (add lines 16 to 19) \_\_\_\_\_ | \_\_\_\_\_ = \_\_\_\_\_ | **▶** \_\_\_\_\_ | **20**

Subtotal (line 15 minus line 20. If negative, enter "0".) \_\_\_\_\_ | \_\_\_\_\_ = \_\_\_\_\_ | **21**

Northwest Territories additional tax for minimum tax purposes (amount K from Chart 3 of Schedule 12) \_\_\_\_\_ | **14702 ■** + \_\_\_\_\_ | **22**

Subtotal (line 21 plus line 22) \_\_\_\_\_ | **14705 ■** = \_\_\_\_\_ | **23**

Northwest Territories foreign tax credit  
(from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) \_\_\_\_\_ | **14710 ■** \_\_\_\_\_ | **24**

Total Northwest Territories political contributions \_\_\_\_\_ | **14721 •** \_\_\_\_\_ | **25**

Allowable political contribution tax credit ([see instructions on back](#)) \_\_\_\_\_ | **14720 ■** + \_\_\_\_\_ | **26**

Total credits (line 24 plus line 26) \_\_\_\_\_ | \_\_\_\_\_ = \_\_\_\_\_ | **▶** \_\_\_\_\_ | **27**

**Northwest Territories tax** (line 23 minus line 27. If negative, enter "0".) \_\_\_\_\_ | **14740 ■** = \_\_\_\_\_ | **28**

Enter the amount of line 28 on line 82 of the return.

## Northwest Territories Tax Instructions

## What's new for 2019

The base amounts and the tax on base amounts have changed. The rate that applies to the amount of other than eligible dividends, for purposes of the dividend tax credit has changed.

**Line 26 – Allowable political contribution tax credit**

A trust can deduct, from its taxes payable to the Northwest Territories, all or part of the amounts it paid to a candidate seeking election to the Northwest Territories Legislative Assembly.

Attach an official receipt to the return as proof of payment, and use the **applicable** column to calculate the allowable credit.

Total political contributions in the year: \_\_\_\_\_

A

Enter amount A on line 25.

	Contributions of \$100 or less	Contributions more than \$100, but not more than \$900	Contributions over \$900	
Amount A				1
Contribution base	–	–		2
Line 1 minus line 2	=	=		3
Credit rate	x	x		4
Line 3 multiplied by line 4	=	=		5
Credit base	+	+		6
Allowable credit (line 5 plus line 6).	=	=		7

Enter this amount on line 26.

**If you have questions...**

If you have questions about the Northwest Territories political contribution tax credit, contact:

Treasury Division  
Department of Finance  
Government of the Northwest Territories  
Post Office Box 1320  
Yellowknife NT X1A 2L9  
Telephone: **867-767-9244** or **1-800-661-0820**

If you have any questions about Northwest Territories tax and credits, visit the Canada Revenue Agency (CRA) website at [canada.ca/taxes](http://canada.ca/taxes), or call the CRA at **1-800-959-8281**.