



# Northwest Territories Tax

**T3NT  
2021**

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 43 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.

If the amount from line 1 is:	<b>\$44,396</b> or less	more than <b>\$44,396</b> , but not more than <b>\$88,796</b>	more than <b>\$88,796</b> , but not more than <b>\$144,362</b>	more than <b>\$144,362</b>	
Enter the amount from line 1.					<b>2</b>
Base amount	–	–	–	–	<b>3</b>
Line 2 minus line 3	=	=	=	=	<b>4</b>
Rate	x	x	x	x	<b>5</b>
Line 4 multiplied by line 5	=	=	=	=	<b>6</b>
Tax on base amount	+	+	+	+	<b>7</b>
<b>Northwest Territories tax on taxable income</b> (line 6 plus line 7)	=	=	=	=	<b>8</b>

### Trusts other than GRE and QDT

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

## Step 2 – Donations and gifts tax credit

Total donations and gifts

Line 14 of Schedule 11A	<b>14712</b>					
On the first \$200 or less		x	=			<b>10</b>
On the remainder		x	=	+		<b>11</b>

**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	x	=	<b>14718</b>	+		<b>•17</b>
Line 31 of Schedule 8	x	=	<b>14715</b>	+		<b>•18</b>

Minimum tax carryover

Line 19 of Schedule 11	x	=	<b>14716</b>	+		<b>•19</b>
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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 page 2) \_\_\_\_\_ **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 45 of the return.

**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 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.

See the privacy notice on your return.