



# Territorial Worksheet

2002  
T1 General

Use these charts to do the calculations you may need to complete Form NT428, *Northwest Territories Tax*, and NT479, *Northwest Territories Credits*. You can find more information about completing these charts on pages 1 to 4 of the forms book.

Keep this *Territorial Worksheet* for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount			4,566   00	1
Your net income from line 236 of your return				2
Base amount	-	27,749   00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form NT428.	=			7

## Line 5816 – Amount for an eligible dependant

Base amount		9,091   00	1
Dependant's net income (from line 236 of his or her return)	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Enter, on line 5816 of Form NT428, \$8,766 or the amount on line 3, whichever is <b>less</b> .	=		3

## Line 5820 – Amount for infirm dependants age 18 or older

Base amount		8,720   00	1
Dependant's net income (from line 236 of his or her return)	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=		3
If you claimed this dependant on line 5816, enter the amount claimed	-		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

**Complete this calculation for each dependant.**

Enter, on line 5820 of Form NT428, the total amount claimed for **all** dependants.

## Line 5840 – Caregiver amount

Base amount		15,917   00	1
Dependant's net income (from line 236 of his or her return)	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=		3
If you claimed this dependant on line 5816, enter the amount claimed	-		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

**Complete this calculation for each dependant.**

Enter, on line 5840 of Form NT428, the total amount claimed for **all** dependants.

## Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2002) (see line 5844 on page 2 of the forms book)

Maximum supplement		3,605   00	1
Total child care and attendant care expenses claimed for you by anyone			2
Base amount	-	2,112   00	3
Line 2 minus line 3 (if negative, enter "0")	=		4
Line 1 minus line 4 (if negative, enter "0")	=		5

Enter, on line 5844 of Form NT428, **the amount on line 5 plus \$7,570** (maximum claim \$11,175), **unless** this chart is being completed for the claim on line 5848.

## Territorial Worksheet *(continued)*

### Line 5848 – Disability amount transferred from a dependant

Base amount	7,570	00	1
If the dependant was <b>under age 18</b> on December 31, 2002, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age <b>18 or older</b> , enter "0".			
Add lines 1 and 2	+		2
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428	=		3
Add lines 3 and 4	+		4
Dependant's taxable income (from line 260 of his or her return)	=		5
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	-		6
Enter, on line 5848 of Form NT428, the amount on line 3 or line 7, whichever is <b>less</b> .	=		7

**Complete this calculation for each dependant.**

Enter on line 5848 the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same territory or province, contact your tax services office.

### Line 5872 – Medical expenses adjustment

Dependant's net income (from line 236 of his or her return)			1
Base amount	-	9,342	00 2
Line 1 minus line 2 (if negative, enter "0")	=		3
Adjustment rate	x	4.25	4
Multiply line 3 by line 4	=		5

**Complete this calculation for each dependant.**

Enter, on line 5872 of Form NT428, the total amount claimed for **all** dependants.

### Line 6250 – Cost of living tax credit

Use the amount on line 5 of Form NT479 to determine which **ONE** of the following columns you have to complete.

	If line 5 is \$12,000 or less	If line 5 is more than \$12,000, but not more than \$48,000	If line 5 is more than \$48,000	
Enter the amount from line 5 in the applicable column	-	-	-	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Multiply line 3 by line 4	x	x	x	3
	=	=	=	4
	+	+	+	5
Add lines 5 and 6 (maximum \$822) <span style="float: right;"><b>Basic credit for self</b></span>	=	=	=	6
	=	=	=	7

Enter, on line 6 of Form NT479, the amount from line 7.