

Part 4 – Territorial tax (multiple jurisdictions)
Section NT428MJ, Northwest Territories tax

Protected B when completed
T2203 – 2014

Complete this section if you have income allocated to Northwest Territories in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return. 1

Complete the appropriate column depending on the amount on line 1.	Line 1 is \$39,808 or less	Line 1 is more than \$39,808 but not more than \$79,618	Line 1 is more than \$79,618 but not more than \$129,441	Line 1 is more than \$129,441	
Enter the amount from line 1.	– 0.00	– 39,808.00	– 79,618.00	– 129,441.00	2
Line 2 minus line 3 (cannot be negative)	=	=	=	=	3
	x 5.9%	x 8.6%	x 12.2%	x 14.05%	4
Multiply line 4 by line 5.	=	=	=	=	5
	+ 0.00	+ 2,349.00	+ 5,772.00	+ 11,851.00	6
Add lines 6 and 7. Northwest Territories tax on taxable income	=	=	=	=	7

Enter your Northwest Territories tax on taxable income from line 8. 9
 Enter your Northwest Territories tax on split income from Form T1206. 10
 Add lines 9 and 10. 11

Enter your Northwest Territories non-refundable tax credits from line D in the Northwest Territories column in Part 3 of this form.		12
Northwest Territories dividend tax credit:		
Credit calculated for line 13 on the <i>Northwest Territories Worksheet (MJ)</i>	+	13
Northwest Territories overseas employment tax credit:		
Amount from line 426 of your federal Schedule 1 x 45% =	+	14
Northwest Territories minimum tax carry-over:		
Amount from line 427 of your federal Schedule 1 x 45% =	+	15
Add lines 12 to 15.	=	16
Line 11 minus line 16 (if negative, enter "0")	=	17
Northwest Territories additional tax for minimum tax purposes:		
Amount from line 117 of Form T691 x 45% =	+	18
Add lines 17 and 18.	=	19
Percentage of income allocated to Northwest Territories from column 5 of the chart in Part 1 of this form	x %	20
Multiply line 19 by the percentage on line 20. Adjusted Northwest Territories income tax	=	21
Residents of Northwest Territories only: Enter the territorial foreign tax credit from Form T2036.	–	22
Line 21 minus line 22 (if negative, enter "0")	=	23

Northwest Territories political contribution tax credit

Northwest Territories political contributions made in 2014 24
 Credit calculated for line 25 on the *Northwest Territories Worksheet (MJ)* (maximum \$500) 25
 Line 23 minus line 25 (if negative, enter "0") 26

Risk capital investment tax credits

Unused risk capital investment tax credits from previous years (maximum \$30,000) 27
 Line 26 minus line 27 (if negative, enter "0") 28
 Enter the result on line 11 in Part 5 of this form. **Northwest Territories tax**

See the privacy notice on your return.

Northwest Territories Amounts Transferred From Your Spouse or Common-Law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of the Northwest Territories**, complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's territorial amounts shown below.

If he or she was **not a resident of the Northwest Territories** at the end of the year, complete Form NT428 or NT428MJ and this schedule for him or her as if he or she was a resident of Northwest Territories.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form NT428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form NT428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$6,686.

Otherwise, enter the amount from line 5808 of his or her Form NT428.

		1
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Pension income amount:

Enter the amount from line 5836 of his or her Form NT428.

(maximum \$1,000)

+		2
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Disability amount:

Enter the amount from line 5844 of his or her Form NT428.

+		3
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Tuition and education amounts: Enter the territorial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of the Northwest Territories, complete Schedule NT(S11)MJ to determine the amount to enter on this line.

+		4
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Add lines 1 to 4.

=		5
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$39,808 or less. If the taxable income is more than \$39,808, enter instead the result of the following calculation: amount from line 38 of his or her Form NT428 divided by 5.9%.

		6
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Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NT428, plus line 13 of his or her Schedule NT(S11).

-		7
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His or her adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

=		8
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Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 5864 in the Northwest Territories column in Part 3 of Form T2203.

**Northwest Territories amounts
 transferred from your spouse
 or common-law partner**

-		9
=		

See the privacy notice on your return.

Northwest Territories Tuition and Education Amounts

If you were a **student who was a resident of the Northwest Territories**, complete the regular Schedule NT(S11), *Territorial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

If you were a **student who was not a resident of the Northwest Territories** but you have income allocated to that territory in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Northwest Territories tuition and education amounts to claim on line 5856 in the Northwest Territories column in Part 3 of Form T2203.

If you are the **individual** designated by a student who was not a resident of the Northwest Territories at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it on behalf of each student as if he or she were a resident of the Northwest Territories.

Do not attach the schedules (S11) or (S11)MJ to your return.

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment			1
Eligible tuition fees paid for 2014			2
Education amount for 2014: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months).			
Enter the number of months from column B (do not include any month that is also included in column C).	$\times \$120 =$	+	3
Enter the number of months from column C .	$\times \$400 =$	+	4
Add lines 2, 3, and 4.	Total 2014 tuition and education amounts	=	5
Add lines 1 and 5.	Total available tuition and education amounts	=	6

As the student, enter the amount of your taxable income from line 260 of your return if it is \$39,808 or less. If your taxable income is more than \$39,808, enter instead the result of the following calculation: amount from line 9 of section NT428MJ in Part 4 of your Form T2203 divided by 5.9%.			7
Total of lines 5804 to 5848 in the Northwest Territories column in Part 3 of Form T2203	-		8
Line 7 minus line 8 (if negative, enter "0")	=		9
Unused Northwest Territories tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is less .	-		10
Line 9 minus line 10	=		11
2014 tuition and education amounts claimed for 2014 Enter the amount from line 5 or line 11, whichever is less .	+		12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Northwest Territories column in Part 3 of Form T2203.	Northwest Territories tuition and education amounts claimed by the student for 2014	=	13

Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts.

Enter the amount from line 5. (maximum \$5,000)			14
Amount from line 12	-		15
Line 14 minus line 15 (if negative, enter "0")	=		16
Enter on this line, and on line 5860 in the Northwest Territories column in Part 3 of your Form T2203 or on line 4 of your Schedule NT(S2)MJ, the amount transferred (cannot be more than line 16).	Northwest Territories tuition and education amounts		17

See the privacy notice on your return.

Northwest Territories Worksheet (MJ)

Protected B when completed

T2203 – 2014

Use these charts to do some of the calculations you may need to complete the Northwest Territories column in Part 3 and Section NT428MJ, *Northwest Territories tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount			6,686 00	1
Your net income from line 236 of your return				2
Base amount	-	34,873 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")	=			7

Enter this amount on line 5808 in the Northwest Territories column.

Line 5812 – Spouse or common-law partner amount

Base amount			13,668 00	1
Spouse's or common-law partner's net income (page 1 of your return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5812 in the Northwest Territories column.

Line 5816 – Amount for an eligible dependant

Base amount			13,668 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5816 in the Northwest Territories column.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			10,958 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed.	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5820 in the Northwest Territories column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			20,003 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed.	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5840 in the Northwest Territories column, the total amount claimed for **all** dependants.

Northwest Territories Worksheet (MJ) (continued)

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2014)		11,084 00	1
Supplement calculation if you were under 18 years of age on December 31, 2014			
Maximum supplement		4,530 00	2
Total of child care and attendant care expenses for you, claimed by you or by another person			
Base amount	-	2,654 00	3 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

Enter this amount on line 5844 in the Northwest Territories column (maximum \$15,614), **unless** you are completing this chart to calculate the amount at line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of the Northwest Territories at the end of the year, Form NT428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of Northwest Territories at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less .			6

Enter, on line 5848 in the Northwest Territories column, the total amount claimed for **all** disabled dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,171 or 3% of line 236 of your return, whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the Northwest Territories column.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$2,171 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$5,000)	3

Enter, on line 5872 in the Northwest Territories column, the total amount claimed for **all** other dependants.

Northwest Territories Worksheet (MJ) *(continued)*

Line 13 – Northwest Territories dividend tax credit

Calculate the amount to enter on line 13 in Section NT428MJ by completing **one** of the **two** following calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

Line 120 of your return			× 11.5%	=		
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Enter this amount on line 13 in Section NT428MJ.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return						
Line 180 of your return	-			× 6%	=	
Line 1 minus line 2	=			× 11.5%	=	
Add lines 4 and 5.						
		1				
		2	× 6%	=		4
		3	× 11.5%	=	+	5
					=	6

Enter this amount on line 13 in Section NT428MJ.

Line 25 – Northwest Territories political contribution tax credit

Calculate the amount to enter on line 25 in Section NT428MJ as follows:

- for contributions of **\$100 or less**, enter the amount of your contributions on line 25;
- for contributions of **more than \$100 but not more than \$900**, complete the calculation below; or
- for contributions of **more than \$900**, enter \$500 on line 25.

Enter your total contributions.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

(maximum \$500)

	-					
		100				
	=					
	×	50%				
	=					
	+	100				
	=					

Enter this amount on line 25 in Section NT428MJ.