



Northwest Territories Tax

T3NT
T3 2015
Protected B when completed

You have to complete this form for a trust resident in the Northwest Territories **and** 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

Testamentary trusts or grandfathered inter vivos trusts

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:	\$40,484 or less	more than \$40,484, but not more than \$80,971	more than \$80,971, but not more than \$131,641	more than \$131,641	
Enter the amount from line 1.					2
Base amount	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	4
Rate	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	6
Tax on base amount	+	+	+	+	7
Northwest Territories tax on taxable income (line 6 plus line 7)	=	=	=	=	8

Inter vivos trusts (other than grandfathered)

Northwest Territories tax on taxable income: Line 1 _____ x 14.05% = _____ **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts	Line 17A of Schedule 11	14712 •					
	On the first \$200 or less		x	5.9% =			10
	On the remainder		x	14.05% =	+		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**

Donations and gifts tax credit (line 12)							14
Dividend tax credit							
	Line 24 of Schedule 8		x	41.7632% =	14718 ■	+	15
	Line 31 of Schedule 8		x	39.3333% =	14715 ■	+	16
Minimum tax carryover							
	Line 30 of Schedule 11		x	45% =	14716 ■	+	17
Total credits (add lines 14 to 17)					=		18
Subtotal (line 13 minus line 18. If negative, enter "0".)					=		19

Northwest Territories additional tax for minimum tax purposes (amount L from Chart 3 of Schedule 12) 14702 ■ + _____ **20**

Subtotal (line 19 plus line 20) 14705 ■ = _____ **21**

Northwest Territories foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) 14710 ■ _____ **22**

Total Northwest Territories political contributions 14721 • _____ 23 **23**

Allowable political contribution tax credit (see instructions on back) 14720 ■ + _____ **24**

Total credits (line 22 plus line 24) _____ = _____ **25**

Northwest Territories tax (line 21 minus line 25. If negative, enter "0".) _____ **26**

Enter this amount on line 82 of the return. 14740 ■ = _____ **26**

Northwest Territories Tax Instructions

What's new for 2015

The base amounts and the tax on base amounts have changed.

See below for more information about the following amount:

- allowable political contribution tax credit.

Line 24 – 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 23.

	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	4	x	
Line 3 multiplied by line 4	5	=	
Credit base	6	+	
Allowable credit (line 5 plus line 6) Enter this amount on line 24.	7	=	

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: **867-920-3470** or **1-800-661-0820**

If you have any questions about Northwest Territories tax and credits, visit the Canada Revenue Agency (CRA) website at www.cra.gc.ca, or call the CRA at **1-800-959-8281**.