



# Northwest Territories Credit

Form NT479  
2018

Protected B when completed

Complete the calculation below and **attach a copy** of this form to your return.

## Cost of living tax credit

### Adjusted net income

|   |      |   |                            |
|---|------|---|----------------------------|
| Enter the amount from line 236 of your return.  |      |   | 1                          |
| Enter the total of amounts claimed on line 244 and line 250 of your return.                                 | -    |   | 2                          |
| Line 1 minus line 2 (if negative, enter "0")  | =    |   | 3                          |
| Enter the amount claimed for foreign income from line 256 of your return that is exempt under a tax treaty. | 6054 | - | 4                          |
| Line 3 minus line 4 (if negative, enter "0")  |      | = | 5                          |
|   |      |   | <b>Adjusted net income</b> |

### Basic credit for self

If your adjusted net income (line 5) is **less than \$66,000**, complete the calculation for line 6250 at the bottom of this page. If the amount on line 5 is **\$66,000 or more**, enter \$942 on line 6.

|                                 |  |  |  |             |
|---------------------------------|--|--|--|-------------|
| Credit calculated for line 6250 |  |  |  | 6           |
|                                 |  |  | <b>Basic credit for self (maximum \$942)</b> | <b>6250</b> |

### Cost of living tax credit supplement

If you were 18 years of age or older on December 31, 2018, you may be entitled to a supplement to the cost of living tax credit. If you were under 18 years of age, enter "0" on line 13 and continue on line 14.

If you had a spouse or common-law partner on December 31, 2018, **only one of you** can claim the cost of living tax credit supplement for your family. If your spouse or common-law partner claimed the supplement for your family, enter "0" on line 13 and continue on line 14.

|  |      |     |    |   |
|--|------|-----|----|---|
| Basic supplement for self  |      | 350 | 00 | 7   |
| If on December 31, 2018, you had a spouse or common-law partner, enter \$350. Otherwise, enter "0".  | 6247 | +   |    | 8   |
| Add lines 7 and 8.   | =    |     |    | 9   |
| Enter the basic credit for self from line 6.   |      |     |    | 10  |
| If, on December 31, 2018, you had a spouse or common-law partner, enter the "Basic credit for self" from their Form NT479. Otherwise, enter "0". | 6248 | +   |    | 11  |
| Add lines 10 and 11.   | =    |     |    | 12  |
| Line 9 minus line 12 (if negative, enter "0")  |      |     |    | 13  |
|  |      |     |    | <b>Cost of living tax credit supplement</b>         |
| Add lines 6 and 13.  |      |     |    | 14  |
| Enter the result on <b>line 479</b> of your return.  |      |     |    | <b>Northwest Territories credit (maximum \$942)</b> |
|  |      |     |    | <b>6251</b>   |

### Line 6250 – Cost of living tax credit

If your adjusted net income (line 5) is **more than \$66,000**, enter \$942 on line 6.

If **not**, use the amount on line 5 to decide which column to complete.

|  | Line 5 is<br>\$12,000 or less | Line 5 is more<br>than \$12,000 but not<br>more than \$48,000 | Line 5 is<br>more than \$48,000 |    |
|--|-------------------------------|---|---------------------------------|----|
| Enter the amount from line 5.              |                               |   |                                 | 15 |
| Line 15 minus line 16 (cannot be negative) | -                             | -   | -                               | 16 |
|  | =                             | =   | =                               | 17 |
| Multiply line 17 by line 18.               | x                             | x   | x                               | 18 |
|  | =                             | =   | =                               | 19 |
| Add lines 19 and 20.                       | +                             | +   | +                               | 20 |
| Enter this amount on line 6.               | =                             | =   | =                               | 21 |

See the privacy notice on your return.