



Territorial Amounts Transferred from your Spouse or Common-Law Partner

**Schedule NT(S2)
2022**

Protected B when completed

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's territorial amounts below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

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

If your spouse or common-law partner is not filing a return, use the amounts that they would enter on their Form NT428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of the Northwest Territories at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Age amount (if your spouse or common-law partner was born in 1957 or earlier): Enter the amount from line 58080 of their Form NT428.	59020		1
Pension income amount: Enter the amount from line 58360 of their Form NT428.	(maximum \$1,000) 59050 +		2
Disability amount: Enter the amount from line 58440 of their Form NT428.	59070 +		3
Tuition and education amounts: Enter the territorial amount designated to you from their forms T2202, TL11A, and/or TL11C.	59090 +		4
Add lines 1 to 4.	=		5

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

Enter the amount from line 26000 of their return on line 6 if it is **\$45,462 or less**.

If it is **more than \$45,462**, enter the result of the following calculation:

Amount from line 8 of their Form NT428	÷	5.9%	=				
						6	
Amount from line 58040 of their Form NT428						7	
Amount from line 23 of their Form NT428	+					8	
Amount from line 58560 of their Form NT428	+					9	
Add lines 7 to 9.	=				▶	10	

Spouse's or common-law partner's adjusted taxable income:

Line 6 minus line 10 (if negative, enter "0")	59120 =		11
Territorial amounts transferred from your spouse or common-law partner		▶	12
Line 5 minus line 11 (if negative, enter "0")	=		12

Enter the amount from line 12 on line 58640 of your Form NT428.

See the privacy notice on your return.