



Northwest Territories Credit

Form NT479
2024

Protected B when completed

You can claim this refundable tax credit even if you do not have to pay any tax. If it is more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach** a copy of this form to your paper return.

For more information about this credit, including credit eligibility requirements, go to canada.ca/nt-tax-info.

Cost of living tax credit

Adjusted net income

Amount from line 23600 of your return				1
Enter the total of amounts claimed on line 24400 and line 25000 of your return.				2
Line 1 minus line 2 (if negative, enter "0")				= 3
Amount claimed for foreign income from line 25600 of your return that is exempt under a tax treaty	62450			4
Line 3 minus line 4 (if negative, enter "0")			Adjusted net income	= 5

Basic credit for self

If your adjusted net income from line 5 is **\$66,000 or more**, enter \$942 on line 13.

If **not**, use the amount from line 5 to complete the appropriate column below.

	Line 5 is \$12,000 or less	Line 5 is more than \$12,000 but not more than \$48,000	Line 5 is more than \$48,000	
Amount from line 5				6
Line 6 minus line 7 (cannot be negative)	—	—	—	7
Line 8 multiplied by the percentage from line 9	×	×	×	9
Line 10 plus line 11	+	+	+	11
Enter this amount on line 13.	=	=	=	12

Basic credit for self

(maximum \$942) 62460

13

Enter the amount from line 12 or \$942, whichever applies.

Cost of living tax credit supplement

If you were **under 18 years of age** on December 31, 2024, enter "0" on line 20 and continue on line 21.

If you were **18 years of age or older**, you may be eligible for the cost of living tax credit supplement.

If you had a spouse or common-law partner on December 31, 2024, **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 20 and continue on line 21.

Basic supplement for self			14
If you had a spouse or common-law partner on December 31, 2024, enter \$350. If not , enter "0".	62470	+	15
Line 14 plus line 15	=	►	16
Enter the basic credit for self from line 13.			17
If you had a spouse or common-law partner on December 31, 2024, enter the basic credit for self from their Form NT479. If not , enter "0".	62480	+	18
Line 17 plus line 18	=	►	19
Line 16 minus line 19 (if negative, enter "0")		Cost of living tax credit supplement 62490 =	► + 20
Line 13 plus line 20 Enter this amount on line 47900 of your return.		Northwest Territories credit (maximum \$942) 62510 =	

See the privacy notice on your return.