

You have to complete this form for a trust resident in Alberta or for a non-resident trust if it carries on a business through a permanent establishment in Alberta.

Taxable income (line 56 of the return) 1

Step 1 – Alberta tax on taxable income

Testamentary, inter vivos, or grandfathered inter vivos trusts

Alberta tax on taxable income Line 1 2

Step 2 – Donations and gifts tax credit

Total donations and gifts Line 17 of Schedule 11 **14412** 3
 On the first \$200 or less 4
 On the remainder 5

Donations and gifts tax credit (line 3 plus line 4) **14414**

Step 3 – Alberta tax

Enter the amount from line 2 above **14401** 6

Donations and gifts tax credit (line 5) 7
 Dividend tax credit Line 21 of Schedule 8 8
 Minimum tax carryover Line 27A of Schedule 11 9
 Total credits (add lines 7 to 9) 10

Subtotal (line 6 minus line 10. If negative, enter "0") 11

Alberta additional tax for minimum tax purposes Amount I from Chart 3 of Schedule 12 **14402** 12

Subtotal (line 11 plus line 12) **14405** 13

Alberta foreign tax credit (from Form T2036) **14510** 14

Alberta political contributions made in 2005 from your Official Receipt called *Annual Contribution* **14521** 15
 Credit calculated for line 16 – maximum \$1,000 (see instructions on back) 16

Alberta political contributions made in 2005 from your Official Receipt called *Senatorial Selection Campaign Contribution* **14522** 17
 Credit calculated for line 18 – maximum \$1,000 (see instructions on back) 18

Allowable political contribution tax credit (add lines 16 and 18) **14520** 19
 Alberta royalty tax rebate (see instructions on back) **14440** 20
 Total credits (add lines 14, 19, and 20) 21

Alberta tax (line 13 minus line 21. If negative, enter "0"). Enter this amount on line 82 of the return. **14540** 22

Alberta Tax Instructions

See below for more information about the following amounts:

- allowable political contribution tax credit; and
- Alberta royalty tax rebate.

Line 19 – Allowable political contribution tax credit

A trust can deduct from its taxes payable to Alberta a portion of the amounts it paid to:

- a registered constituency association in an election held under the *Election Act*; or
- a registered political party of Alberta or a registered candidate, in an election held either under the *Election Act* or the *Senatorial Selection Act*.

Complete the calculation below for **each type** of Alberta political contribution (from line **A** or line **B**, as applicable).

Attach an official receipt to the return, and use the **applicable** column to determine the amount to enter on lines **16** or **18**.

Alberta political contributions made in 2005 from your Official Receipt called *Annual Contribution*: _____ **A**
 Enter amount A on line 15.

Alberta political contributions made in 2005 from your Official Receipt called *Senatorial Selection Campaign Contribution*: _____ **B**
 Enter amount B on line 17.

		Contributions of \$200 or less	Contributions more than \$200, but not more than \$1,100	Contributions more than \$1,100, but not more than \$2,300	Contributions over \$2,300
Amount A or B, as applicable	1				
Contribution base	2	– 0 00	– 200 00	– 1,100 00	
Line 1 minus line 2	3	=	=	=	
Credit rate	4	× 75%	× 50%	× 33.33%	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	+ 0 00	+ 150 00	+ 600 00	
Allowable credit – line 5 plus line 6	7	=	=	=	\$1,000.00

Enter the result from line 7 on:

- line 16, for your contributions from your receipt called *Annual Contribution*; or
- line 18, for your contributions from your receipt called *Senatorial Selection Campaign Contribution*.

Line 20 – Alberta royalty tax rebate

If, during the tax year, the trust:

- had attributed Canadian royalty income; **and**
- either had a permanent establishment in Alberta **or** was a resident in Alberta on the last day of the year;

it may qualify for the Alberta royalty tax rebate. Complete and attach Form T79, *Alberta Royalty Tax Rebate (Individuals)*. Enter on line 20 of this form, the amount from line 18 of Form T79.

If you have questions...

If you have questions about **Alberta tax and credits**, contact the Canada Revenue Agency. You can call us at **1-800-959-8281**. Our telephone numbers are listed on our Web site at www.cra.gc.ca/contact, and in the government section of your telephone book.