



FINANCE  
Tax and Revenue Administration

# ALBERTA CORPORATE INCOME TAX RETURN - AT1 FOR 1998 AND SUBSEQUENT TAXATION YEARS

The Alberta Corporate Tax Act

For corporations with taxation years ending in 1998 and subsequent. If the corporation has no taxable income to report both federally and for Alberta purposes, please refer to form AT100 to determine if the corporation is exempt from filing. Otherwise, the AT1 and applicable schedules must be received by Tax and Revenue Administration (TRA) within 6 months of the corporation's taxation year end. Mail, fax, courier or hand deliver to: TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5. Fax: (780) 427-0348. (Note: for taxation years ending only in 1998, a copy of the T2, T2 schedules and the financial statements must also be included with the AT1 package)

For Department Use		005 01RT
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004	■	

<p>010 Legal Name of Corporation</p> <p>011 Operating Name of Corporation</p> <p>012 Mailing Address of Business</p> <p>013</p> <p>014 City/Town</p> <p>015 Prov./ State      016 Country Code (other than Canada)      017 Postal or Zip Code</p> <p>If the assessment notice and assessment correspondence are to be sent to an address other than that above, provide that address:</p> <p>018 Name</p> <p>019 Address</p> <p>020</p> <p>021 City/Town</p> <p>022 Prov./ State      023 Country Code (other than Canada)      024 Postal or Zip Code</p> <p>025 Name of the person to contact to discuss this return</p> <p>Telephone number: 026 Area Code</p> <p>Fax number: 027 Area Code</p> <p>Nature of Business      028 SIC Code</p> <p>Type of Corporation</p> <p>029 1 <input type="checkbox"/> Canadian-controlled private corporation throughout the year (excluding Alberta professional)</p> <p>2 <input type="checkbox"/> Alberta Professional</p> <p>3 <input type="checkbox"/> Other private</p> <p>4 <input type="checkbox"/> Public</p> <p>5 <input type="checkbox"/> Other, specify: _____</p> <p>Special Corporation Status (if applicable)      030</p> <p>1 <input type="checkbox"/> Investment Corporation</p> <p>2 <input type="checkbox"/> Mutual Fund Corporation</p> <p>3 <input type="checkbox"/> Co-operative</p> <p>4 <input type="checkbox"/> Credit Union</p> <p>5 <input type="checkbox"/> Corporations exempt under the federal ITA section 149</p> <p>Has there been a wind-up of a subsidiary under federal Income Tax Act (ITA) section 88 during the current taxation year?      031</p> <p>1 Yes <input type="checkbox"/>      2 No <input type="checkbox"/></p>	<p>Alberta Corporate Account Number (CAN) (Enter the 9 or 10 digit account number)</p> <p>034</p> <p>Federal Business Number (BN)</p> <p>035      RC</p> <p>Taxation Year Beginning      036      YYYY      MM      DD</p> <p>Taxation Year Ending      037      YYYY      MM      DD</p> <p>Has the taxation year end changed since the last return was filed?</p> <p>038      1 Yes <input type="checkbox"/>      2 No <input type="checkbox"/></p> <p>If "Yes", specify the reason:</p> <p>039 1 <input type="checkbox"/> Canada Revenue Agency (CRA) approved tax year end change</p> <p>2 <input type="checkbox"/> Change in control</p> <p>3 <input type="checkbox"/> Final return.</p> <p>Gross Revenue (To nearest thousand)</p> <p>047      0 0 0</p> <p>Total Assets (Book value per balance sheet) (To nearest thousand)</p> <p>048      0 0 0</p> <p>Is this a final return?      050      1 Yes <input type="checkbox"/>      2 No <input type="checkbox"/></p> <p>If "Yes", specify the reason:</p> <p>051 1 <input type="checkbox"/> Amalgamation, specify date of amalgamation:      052      YYYY      MM      DD</p> <p>2 <input type="checkbox"/> Discontinuance of permanent establishment in Alberta</p> <p>3 <input type="checkbox"/> Bankruptcy</p> <p>4 <input type="checkbox"/> Wind-up into parent</p> <p>5 <input type="checkbox"/> Dissolution of corporation, specify date operations ceased:      053      YYYY      MM      DD</p> <p>Was there a transfer of property under federal ITA subsection 85(1), 85(2) or 97(2) that occurred after May 30, 2001, and during the taxation year being reported?      054</p> <p>1 Yes <input type="checkbox"/>      2 No <input type="checkbox"/></p>
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Report all monetary amounts in dollars; DO NOT include cents.  
Show negative amounts in brackets ( ).

CAN: \_\_\_\_\_ Taxation Year Ending: \_\_\_\_\_

**Taxable Income:** The calculation of taxable income for federal purposes can differ from the calculation for Alberta purposes if the corporation chooses to use different discretionary deduction amounts (e.g. different application of losses, CCA, charitable donation, etc).

Is the corporation reporting different taxable income for Alberta and federal purposes? \_\_\_\_\_  
Has the corporation elected to use any different discretionary amounts for the current year claim or do opening balances differ for federal and Alberta purposes? \_\_\_\_\_

060	Yes	No
061	Yes	No

If the answer at line 060 and/or 061 is "Yes", then schedule 12 and supporting schedules MUST be completed to reconcile federal and Alberta taxable income.

**Alberta taxable income or (loss)**  
If both lines 060 and 061 are "No", then line 062 must equal federal T2, lines 360 minus 370  
OR, if reporting a loss, enter the amount from federal Schedule 4 lines 110 + 310

If either line 060 or 061 is "Yes", enter the amount from Schedule 12, lines 090 minus 092  
(if line 062 is negative, complete Schedule 10 to request a loss carry-back, if applicable)

Deduct: Royalty Tax Deduction (Schedule 5, line 021) \_\_\_\_\_  
Alberta Allocation Factor (Schedule 2, column I) \_\_\_\_\_  
Amount Taxable in Alberta (line 062 - line 064) X line 065 \* (if negative, enter "0")  
(\* if the corporation has permanent establishments only in Alberta, multiply by "1") \_\_\_\_\_

062	(Show a loss amount in brackets)
064	
065	
066	

**Basic Alberta Tax Payable** Number of days in taxation year:

before April 1, 2001 \_\_\_\_\_ (A); after March 31, 2001 and before April 1, 2002 \_\_\_\_\_ (B); after March 31, 2002 and before April 1, 2003 \_\_\_\_\_ (C); after March 31, 2003 and before April 1, 2004 \_\_\_\_\_ (D); after March 31, 2004 and before April 1, 2006 \_\_\_\_\_ (E); after March 31, 2006 \_\_\_\_\_ (F);

Line 066 X .155 X [(line A)/(line G)] = \_\_\_\_\_ (H)  
Line 066 X .135 X [(line B)/(line G)] = \_\_\_\_\_ (I)  
Line 066 X .130 X [(line C)/(line G)] = \_\_\_\_\_ (J)  
Line 066 X .125 X [(line D)/(line G)] = \_\_\_\_\_ (K)  
Line 066 X .115 X [(line E)/(line G)] = \_\_\_\_\_ (L)  
Line 066 X .100 X [(line F)/(line G)] = \_\_\_\_\_ (M)

Total days in tax year \_\_\_\_\_ (G);

**Total** (line H + line I + line J + line K + line L + line M) \_\_\_\_\_

068	
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Alberta Small Business Deduction Schedule 1, line 031 \_\_\_\_\_ 070  
Alberta Manufacturing and Processing Profits Deduction Schedule 11, line 023 \_\_\_\_\_ 071  
Alberta Foreign Investment Income Tax Credit Schedule 4, line 020 \_\_\_\_\_ 072  
Alberta Political Contributions Tax Credit Schedule 8, line 030 \_\_\_\_\_ 074  
Other Deductions: (specify and attach the appropriate schedules) \_\_\_\_\_ 076

**Total** (lines 070 + 071 + 072 + 074 + 076) \_\_\_\_\_

079	
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**Alberta Tax Payable** (line 068 minus line 079) \_\_\_\_\_

080	
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Instalments, other payments and ARTC instalments credited to income tax account for this taxation year (see Guide) \_\_\_\_\_ 082  
Alberta Royalty Tax Credit Schedule 6, line 010 \_\_\_\_\_ 083  
Alberta Royalty Tax Credit Instalments claimed/processed Schedule 6, line 012 \_\_\_\_\_ 084  
Alberta Capital Gains Refund (available only to mutual fund corporations and public investment corporations) (See Guide for calculation instructions) \_\_\_\_\_ 086  
Other Credits: (specify and attach the appropriate schedule(s)) \_\_\_\_\_ 087

**Total** (lines 082 + 083 minus 084 + 086 + 087) \_\_\_\_\_

088	
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**Balance Unpaid (Overpayment)** line 080 minus line 088  
(An assessed balance, including interest and penalty charges, of less than \$20.00 will be neither charged nor refunded. See Guide.) \_\_\_\_\_

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If line 090 is a balance due (i.e. positive amount), indicate the amount enclosed with the return. **Make cheque payable to Minister of Finance** \_\_\_\_\_

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If line 090 is an overpayment (i.e. negative amount), indicate the desired disposition:  
Refund = 1; Apply to payments for the next taxation year = 2 \_\_\_\_\_

092	
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If you would like your Notice of Assessment provided to you by fax rather than by mail, please specify your complete fax number \_\_\_\_\_

093	Area Code
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**CERTIFICATION**

I, **097** \_\_\_\_\_ **098** \_\_\_\_\_ **099** \_\_\_\_\_  
Print Surname Print First Name Position, office or rank

am an authorized signing officer of the corporation. I certify that this return, including accompanying schedules and statements, has been examined by me and is a true, correct and complete return. I further certify that the method of computing income for this taxation year is consistent with that of the previous taxation year except as specifically disclosed in a statement to this return.

\_\_\_\_\_  
Signature of the authorized signing officer Date (YYYY MM DD)