



# ALBERTA POLITICAL CONTRIBUTIONS TAX CREDIT - AT1 SCHEDULE 8

The Alberta Corporate Tax Act

CAN: [ ]

Taxation Year Ending: [ ]

For corporations to apply for the Alberta Political Contributions Tax Credit under the Alberta Corporate Tax Act when contributions have been made under the Election Finances and Contributions Disclosure Act to a political party, constituency association or candidate registered in Alberta. Original receipts must be retained and, if requested, made available to Tax and Revenue Administration. If the corporation has made qualifying political contributions to a registered party that has nominated a candidate or a registered candidate under the **Senatorial Selection Act** in respect of an election under the Senatorial Selection Act, then see Guide for instructions on how to claim this credit.

Report all monetary amounts in dollars; DO NOT include cents.

## Political Contributions made under the Election Finances and Contributions Disclosure Act to a Registered Party, Registered Constituency Association or Registered Candidate

002 Name of Party, Constituency Association or Candidate	004 Official Receipt Number	006 Date of Donation (from receipt) YYYY MM DD	008 Donation Amount

Total qualifying political contributions made by the corporation (sum of amounts in column 008) ..... **010** [ ]

Alberta qualifying political contributions made in 2003 or earlier from a partnership (from federal T5013 box 37) ..... **012** [ ]

Alberta qualifying political contributions made in 2004 or later from a partnership (from federal T5013 box 37) ..... **013** [ ]

Total amount of contributions in taxation year: Line 010 + line 012 + line 013 ..... **015** [ ]

**To determine your maximum allowable credit, first complete either Section A, B or C (as applicable) then complete lines 025, 026 and 030 below.**

Maximum Allowable Credit:  
Section A Line 049 OR Section B Line 024 OR Section C Line 078 ..... **025** [ ]

From AT1 page 2, line 068 - (lines 070 + 071 + 072) ..... **026** [ ]

Alberta Political Contributions Tax Credit: lesser of amounts on lines 025 and 026  
**Enter this amount on AT1 page 2, line 074** ..... **030** [ ]

### SECTION A - MAXIMUM ALLOWABLE CREDIT

**Complete this section when ALL political contributions for the taxation year were made in 2004 or later.**

Total qualifying Alberta political contributions made on or after January 1, 2004 (Line 010 + line 013 where date of donation is January 1, 2004 or later) ..... **040** [ ]

75% of first \$200 of amount on line 040 ..... **041** [ ]

50% of next \$900 of amount on line 040 ..... **043** [ ]

33 1/3% of amount on line 040 exceeding \$1100 ..... **045** [ ]

Total ..... **047** [ ]

**Maximum Allowable Credit:** lesser of amount on line 047 and \$1000 ..... **049** [ ]

**SECTION B - MAXIMUM ALLOWABLE CREDIT**

Complete this section when **ALL political contributions** for the taxation year were made in **2003 or earlier**.

Total qualifying Alberta political contributions **made prior to January 1, 2004**  
(Line 010 + line 012 where date of donation is before January 1, 2004) \_\_\_\_\_ **014** \_\_\_\_\_

75% of first \$150 of amount on line 014 \_\_\_\_\_ **016** \_\_\_\_\_

50% of next \$675 of amount on line 014 \_\_\_\_\_ **018** \_\_\_\_\_

33 1/3% of amount on line 014 exceeding \$825 \_\_\_\_\_ **020** \_\_\_\_\_

Total \_\_\_\_\_ **022** \_\_\_\_\_

**Maximum Allowable Credit:** lesser of amount on line 022 and \$750 \_\_\_\_\_ **024** \_\_\_\_\_

**SECTION C - MAXIMUM ALLOWABLE CREDIT  
FOR THE 2003 TO 2004 TRANSITIONAL PERIOD**

Complete this section only if the corporation's **taxation year begins in 2003 and ends in 2004 AND**  
if qualifying **contributions were made in BOTH 2003 and 2004**.

Amount of qualifying Alberta political contributions **made in 2004**  
(include only donations made in 2004 that were within the taxation year)  
Page 1 applicable amount(s) from column 008 + line 013 \_\_\_\_\_ **051** \_\_\_\_\_

Total qualifying Alberta political contributions **made in the taxation year**  
(include donations from both 2003 and 2004 that were within the taxation year)  
Page 1 lines 010 + 012 + 013 \_\_\_\_\_ **052** \_\_\_\_\_

Lesser of amount at line 052 and \$150.00 \_\_\_\_\_ **056** \_\_\_\_\_

Line 051 minus line 056 (if negative, enter "0") \_\_\_\_\_ **058** \_\_\_\_\_

Lesser of amount at line 058 and \$50.00 \_\_\_\_\_ **060** \_\_\_\_\_

Line 052 minus (lines 056 + 060) (if negative, enter "0") \_\_\_\_\_ **062** \_\_\_\_\_

Lesser of amount at line 062 and \$675.00 \_\_\_\_\_ **064** \_\_\_\_\_

Line 051 minus (lines 056 + 060 + 064) (if negative, enter "0") \_\_\_\_\_ **066** \_\_\_\_\_

Lesser of amount at line 066 and \$225.00 \_\_\_\_\_ **068** \_\_\_\_\_

Line 052 minus (lines 056 + 060 + 064 + 068) (if negative, enter "0") \_\_\_\_\_ **070** \_\_\_\_\_

Lesser of amount at line 070 and \$900.00 \_\_\_\_\_ **072** \_\_\_\_\_

Line 051 minus (lines 056 + 060 + 064 + 068 + 072)  
(if negative, enter "0") \_\_\_\_\_ **074** \_\_\_\_\_

Lesser of amount at line 074 and \$300.00 \_\_\_\_\_ **076** \_\_\_\_\_

**Maximum Allowable Credit:**  
[(lines 056 + 060) X 75%] + [(lines 064 + 068) X 50%] + [(lines 072 + 076) X 33.3%] \_\_\_\_\_ **078** \_\_\_\_\_