

To object to an Alberta (re)assessment or (re)determination, this Notice of Objection must be completed with all required information and received by Tax and Revenue Administration (TRA) within 90 days from the date of mailing of the Alberta (re)assessment or (re)determination. SEE INSTRUCTIONS ON PAGE 2 PRIOR TO COMPLETING PAGE 1.

Name (please print)	Telephone Number Area Code	Fax Number Area Code
Mailing Address in Full (please print)		
City/Town		Postal Code

NOTICE OF OBJECTION is hereby given to:

Notice Identification Nbr.	Date of Notice Year Month Day	Taxation Year Beginning Year Month Day	Taxation Year Ending Year Month Day	Alberta Account Number
----------------------------	----------------------------------	---	--	------------------------

Amount in Dispute

Provide the outstanding balance on your latest Statement of Account or Notice: \$ _____

State the amount of tax you are disputing: \$ _____

Provide supporting calculations of the amount in dispute on a separate attachment.

*Note: outstanding tax **not** in dispute must be paid.*

Statement of Facts and Reasons

Provide a complete statement of facts and reasons on a separate attachment.

This section is to be completed if the Notice of Objection is being filed by a corporation:

If the corporation is filing an objection to an Alberta (re)assessment/(re)determination which parallels a federal (re)assessment/(re)determination:

1. Has a federal objection been filed on the same issues for the same taxation year? Yes No

2. If the answer to #1 is "Yes", is the corporation seeking similar relief from Alberta? Yes No

If the answer to #2 is "No", please provide an explanation on a separate attachment or in the space below:

Large Corporations

Is the corporation a Large Corporation? Yes No

Large corporations must provide additional information as outlined in the requirements on page 2.

Name and Address of Authorized Representative (if applicable)

Name (please print)	Telephone Number Area Code	Fax Number Area Code
Address in Full (please print)		
City/Town		Postal Code

Notice of Objection is hereby given to the ASSESSMENT, REASSESSMENT, DETERMINATION or REDETERMINATION described above.

Position/Office: _____ Signature: _____ Date: _____
(if applicable)

Personal information is collected on this form for the purpose of administering the Alberta Corporate Tax Act. It is protected by the privacy provisions of the Freedom of Information and Protection of Privacy Act. Questions about the collection of this information should be directed to TAX SERVICES, TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5. Telephone (780)427-9425. If calling long distance within Alberta, call 310-0000 then enter (780)427-9425. Fax (780)427-5074.

NOTICE OF OBJECTION

This form is for use by a corporation or Alberta Royalty Credit claimant to make a formal objection pursuant to section 48(1) of the Alberta Corporate Tax Act. Persons wishing to file an objection should first read Information Circular CT-8, Objections and Appeals, for information concerning objections. This circular is available from our Edmonton and Calgary offices and is posted on the Internet at Tax and Revenue Administration's website: www.finance.gov.ab.ca

General Guidelines

1. File a separate Notice of Objection for each (re)assessment/(re)determination objected to. Where an issue spans several (re)assessments/(re)determinations, a single statement of facts and reasons may be enclosed with all of the applicable Notices of Objection indicating that it covers all (re)assessments/(re)determinations.
2. If an objection to the same issue has been filed with Canada Revenue Agency:
 - a) provide an explanation if the objector does not want Tax and Revenue Administration (TRA) to parallel the federal disposition,
 - b) provide an explanation of the desired application of discretionary deductions for the taxation year(s) in dispute.

TRA will accept as a valid Alberta objection, a copy of the federal objection received by TRA within 90 days of the date of mailing of the Alberta (re)assessment/(re)determination, if all information required on this form (AT97) and supporting attachments are provided.

3. State the amount in dispute with respect to each (re)assessment/(re)determination, and provide a supporting calculation of how the amount in dispute was arrived at. Any amount not in dispute must be paid.
4. If the objection is being filed by a Large Corporation as defined in subsection 225.1(8) of the Income Tax Act (Canada), ensure the rules provided in subsections 48(1.11) to (1.13) of the Alberta Corporate Tax Act are followed.
5. Ensure the form is signed by an authorized signing officer or agent of the objector, and send it by certified or registered mail to:

Tax and Revenue Administration
Tax Services
9811 109 STREET
EDMONTON ALBERTA T5K 2L5

6. The objection form must be received by TRA within 90 days of the date shown on the notification of the action objected to.