



## Information for Residents of Alberta

All the information you need to calculate your Alberta tax and credits is included on the following pages. You will find two copies of Form AB428, ALBERTA TAX AND CREDITS, in this book. Complete Form AB428 and attach a copy to your return.

### **What's new for 2005?**

The provincial non-refundable tax credits have increased.

The amount of medical expenses you may claim for other dependants has increased to \$10,000.

There is a new non-refundable tax credit for Alberta parents. They can claim up to \$10,000 in expenses incurred in the adoption of a child less than 18 years of age.

Form AB428, ALBERTA TAX AND CREDITS, reflects these changes.

## **Alberta Family Employment Tax Credit**

The Alberta Family Employment Tax Credit is a non-taxable amount for families with working income that have children under age 18.

You may be entitled to receive:

- \$550 (\$45.83 per month) for the first child;
- \$500 (\$41.66 per month) for the second child;
- \$300 (\$25 per month) for the third child; and
- \$100 (\$8.33 per month) for the fourth child.

The maximum you can get is the lesser of \$1,450 or 8% of your family's working income that is more than \$2,760.

The credit is reduced by 4% of the amount of family net income that is more than \$25,000. Payments are made twice a year, in January and July.

There is no need to apply separately to get payments under this program. We will use the information from your Canada Child Tax

Benefit (CCTB) application to determine your eligibility for the program.

**File your tax return** – You (and your spouse or common-law partner) should file your 2005 tax return(s) as soon as possible. The information you give on your return(s) will determine how much you will get starting in July 2006.

This program is fully funded by the Province of Alberta. Payments are issued separately from the CCTB. For more information, call 1-800-959-2809.

### **If you have questions . . .**

If you have questions about **Alberta tax and credits**, visit the Canada Revenue Agency (CRA) Web site at **[www.cra.gc.ca](http://www.cra.gc.ca)** or call the CRA at 1-800-959-8281.

To get forms, visit the CRA Web site at **[www.cra.gc.ca/forms](http://www.cra.gc.ca/forms)** or call 1-800-959-2221.