

Use these charts to do some of the calculations you may need to complete Form AB428, *Alberta Tax and Credits*. You can find more information about completing these charts on pages 1 to 4 in the forms book.

Keep this *Provincial Worksheet* for your records. **Do not attach** it to the return you send us.

Line 5808 – Age amount

Maximum amount			4,152 00	1
Your net income from line 236 of your return				2
Base amount	-	30,907 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form AB428.	=			7

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,712 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,015, enter \$4,015)	=			3
If you claimed this dependant on line 5816, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5820 of Form AB428, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			17,728 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,015, enter \$4,015)	=			3
If you claimed this dependant on line 5816, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5840 of Form AB428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2006)
(see line 5844 in the forms book)

Maximum supplement			4,015 00	1
Total child care and attendant care expenses claimed for you by anyone				2
Base amount	-	2,352 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5844 of Form AB428, **the amount on line 5 plus \$6,883** (maximum claim \$10,898), **unless** this chart is being completed for the claim on line 5848.

Provincial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount	6,883		00	1
If the dependant was under age 18 on December 31, 2006, enter the amount from line 5 of the calculation for line 5844 for the dependant. If the dependant was age 18 or older , enter "0".				
Add lines 1 and 2	+			2
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form AB428	=			3
Add lines 3 and 4	+			4
Dependant's taxable income (from line 260 of his or her return)	=			5
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	-			6
Enter, on line 5848 of Form AB428, the amount on line 3 or line 7, whichever is less .	=			7

Enter, on line 5848 of Form AB428, the total amount claimed for **all** disabled dependants.
 If, at the end of the year, you and your dependant were not residents of the same province or territory, special rules may apply. Call the Canada Revenue Agency to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$1,925 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,190, enter \$10,190)	=			3

Enter, on line 5872 of Form AB428, the total amount claimed for **all** other dependants.

Line 6152 – Alberta dividend tax credit

Determine the amount to enter on line 6152 of Form AB428 by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return				× 7.5% =	
Enter the result on line 6152 of Form AB428.					

- If you have amounts at lines 180 **and** 120 of your return, complete the following:

Line 120 of your return					
Line 180 of your return	-			× 6% =	4
Line 1 minus line 2 (if negative, enter "0")	=			× 7.5% =	5
Add lines 4 and 5	+				
Enter the result on line 6152 of Form AB428.	=				6

Provincial Worksheet *(continued)*

Lines 46 and 48 – Alberta political contribution tax credit

Complete this calculation for each type of Alberta political contribution.

Determine the amount to enter on lines 46 or 48 of Form AB428 as follows:

- for contributions of **\$200 or less**, complete Column 1 below;
- for contributions of **more than \$200 but not more than \$1,100**, complete Column 2;
- for contributions of **more than \$1,100 but not more than \$2,300**, complete Column 3; or
- for contributions of **more than \$2,300**, enter \$1,000 on line 46 or 48.

	Column 1	Column 2	Column 3	
Enter the amount of your contributions _____	0 00	200 00	1,100 00	1
Line 1 minus line 2 _____	=	=	=	2
	x 75%	x 50%	x 33.33%	3
Multiply line 3 by line 4 _____	=	=	=	4
	+ 0 00	+ 150 00	+ 600 00	5
	=	=	=	6
Add lines 5 and 6 _____	=	=	=	7

Enter the result from line 7 on:

- line 46 of Form AB428 for your contributions from your receipt called *Annual Contribution*; or
- line 48 of Form AB428 for your contributions from your receipt called *Senatorial Selection Campaign Contribution*.