

This application is for use by individuals, trusts or estates with Alberta Crown Royalty in the 2006 taxation year and by those who pay more Alberta tax than required on filing their T1 personal income tax return or T3 trust return with Canada Revenue Agency due to different resource tax calculations federally and for Alberta. **Applications must be filed within three years from the end of the taxation year.** ONE COMPLETED APPLICATION together with documentation to support your royalty credit claim and tax refunds must be submitted to: **TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5.** If you require assistance, telephone (780) 427-3044. If calling long distance within Alberta, call 310-0000 then enter (780)427-3044. Fax (780)427-0348.

5 Office Use Only **04**

**1 Name**  
Surname First Name Middle Name or Initial

**2 Address**  
2A  
2B  
City/Town 2C Province 2D Country 2E Postal Code 2F

**3 Alternative Address (complete only if the Notice of Determination and any assessment correspondence are to be sent to an address other than that above).**  
3A  
3B  
City/Town 3C Province 3D Country 3E Postal Code 3F

**4 Office Use Only**

Enter your taxation year Year Month Day

**6 Taxation Year Beginning:** (e.g. 2006 01 01)

**7 Taxation Year Ending:** (e.g. 2006 12 31)

**8 (BIN) Business Identification Number**

**9 Social Insurance Number**

**10 Date of Birth** (if applicable) Year Month Day

**11 Did your name change since last year?** 1- Yes  2- No

If yes, specify previous name:  
Surname First Name Middle Name or Initial

**11A**

**Section A - Alberta Royalty Credit**

Alberta Crown Royalty for the taxation year \_\_\_\_\_

**Supporting documentation MUST be attached for this application to be processed. See page 2 for more information.**

Crown Royalty Shelter: \$2,000,000 \_\_\_\_\_

If the taxation year is less than 365 days, prorate as follows:  
\$2,000,000 X (number of days in taxation year ÷ 365)

Alberta Royalty Credit:  
(Lesser of line 12 and line 14) X Weighted Average Rate \_\_\_\_\_

*If you have a calendar tax year, use .2500 for the Weighted Average Rate. Otherwise see page 2 for completion instructions.*

<b>12</b>		<b>00</b>
<b>14</b>		<b>00</b>
<b>16</b>		<b>00</b>

**Section B - Part 11 Alberta Tax Refunds**

Complete the Schedule for Calculating the Alberta Tax Refunds, form AT245, then enter the carry forward amount below. **Ensure to attach AT245 and a copy of your federal form AB428 or T3AB with this application. Failure to do so will result in disallowance of the Part 11 refund(s).**

Part 11 Alberta Tax Refunds Payable:

**Enter the amount from the Schedule for Calculating the 2006 Alberta Tax Refunds, form AT245, line 38** \_\_\_\_\_

<b>18</b>		<b>00</b>
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**Total Amount Claimed**

Line 16 + line 18 \_\_\_\_\_

<b>22</b>		<b>00</b>
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To reduce processing costs, applications for Alberta Royalty Credit and Tax Refunds of less than \$20.00 will normally not be paid. Upon specific request, Tax and Revenue Administration will refund a balance of less than \$ 20.00.

**Certification**

*I hereby warrant that the information provided herein is true and correct and I understand that the filing of an application containing a false statement or omission made knowingly or under circumstances amounting to gross negligence constitutes an offence under the Alberta Corporate Tax Act.*

Name (Please Print) **32** \_\_\_\_\_

Telephone **34** \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Person or firm authorized to discuss the contents of this application:

Telephone \_\_\_\_\_

**This application must be signed by the applicant or a person having Power of Attorney for the applicant.**

**Line 12: Alberta Crown Royalty**

Provide your share of the total "Alberta Crown Royalty" on production from Alberta oil and gas wells in which you have a working interest. Alberta Crown Royalty comprises certain royalties receivable by or payable to the Government of Alberta under an agreement granting petroleum rights, natural gas rights or petroleum and natural gas rights.

**Excluded from Alberta Crown Royalty:**

- a) freehold royalties,
- b) royalties paid to governments other than the Alberta government, including royalties in respect of production from wells on Indian lands within Alberta,
- c) royalty income received by the individual,
- d) Alberta crown charges (other than crown royalties), e.g. freehold mineral taxes, lease rentals and bonuses and interest on overdue royalties, and
- e) royalties on production from "restricted resource property", as described in the following paragraph.

There are two types of property that qualify as "restricted resource property":

- a) any interest in an oil or gas well with a finished drilling date on or before August 24, 1982 that, on August 24, 1982, was owned by an above-limit corporation (a corporation that in itself or as part of an associated group was at the maximum credit at that time) or a partnership of such corporations; or
- b) any interest in a well that, after April 7, 1986 and after the finished drilling date of the well, was disposed of by a restricted corporation (a corporation that in itself or as part of an associated group was at its maximum credit in the previous taxation year) or by a restricted partnership (a partnership with restricted corporations as partners).

**Examples of Resource Interest and Required Documentation:**

**Limited Partnership Investment**

- A unit in a limited partnership is one example of a resource interest. You may be sent a copy of the limited partnership financial statements with a tax summary schedule. The tax summary schedule should show the amount of Alberta Crown Royalty on a per unit basis or as a percentage of ownership that you are entitled to.
- The administrator of a limited partnership may send you an information slip, a T5013 and a T5013 Memo Supplementary. **We require that you submit the T5013 ONLY with your application (do NOT send the Memo Supplementary).** The T5013 summarizes your share of the activities of the partnership including Alberta Crown Royalty and would serve as acceptable documentation to support your claim. (Photocopies are acceptable).

**Joint Venture Investment**

- If you have an investment in a joint venture, the operators of the wells may send you monthly statements detailing the production, revenue and expenses (including the Alberta Crown Royalties) arising from your interest in the wells. This information must be summarized for your taxation year; for individuals this would be for January 01 to December 31. This summary must clearly state your share of Alberta Crown Royalty paid during the taxation year in order for it to be considered as acceptable supporting documentation for your Alberta Royalty Credit claim.

**Line 16: Alberta Royalty Credit For completion by an applicant with a taxation year other than a calendar year. Applicable only to persons deceased in the year, trusts and estates.**

<u>Weighted Average Rate</u>		(A) No. of Days of Taxation Year in Quarter	(B) Specified Rate for the Quarter	(C) Weighted Average Rate (A) Total (A) X (B)
Calendar	Calendar Quarter			
2005	1st	_____	.2500	= _____
	2nd	_____	.2500	= _____
	3rd	_____	.2500	= _____
	4th	_____	.2500	= _____
2006	1st	_____	.2500	= _____
	2nd	_____	.2500	= _____
	3rd	_____	.2500	= _____
	4th	_____	.2500	= _____
<b>TOTAL (A)</b>		_____	<b>TOTAL RATE</b>	= _____

(Lesser of line 12 and line 14) X Total Rate =  **00**

Enter amount on line 16 on page 1

The personal information that you provide in your application form and supporting materials is collected under the authority of section 111 and Part 11 of the Alberta Corporate Tax Act and section 33(a) and (c) of the Freedom of Information and Protection and Privacy Act (RSA 2000). The information will be used 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. If you have any questions about the collection of this information you can contact an Enquiries Officer with the Information Services Unit of Tax and Revenue Administration at the telephone numbers and address listed at the top of page 1.