



ALBERTA ROYALTY TAX REBATE (INDIVIDUALS)

Use this form if you are an individual who had attributed Canadian royalty income in the tax year and had either a permanent establishment in Alberta or were resident in Alberta on the last day of the year. **Attributed Canadian royalty income** is defined in paragraph 25(1)(c) of the Alberta *Personal Income Tax Act*.

Attach this form to your income tax return.

Tax year ► 2001

Calculating your tax rebate

Attributed Canadian royalty income carried forward from 2000	_____	1	
Average of the percentages of resource income allocated to Alberta for 1996 to 2000, if applicable	x _____ %	2	
Alberta attributed Canadian royalty income carried forward from 2000: Multiply line 1 by the percentage on line 2	= _____	▶	_____ 3
Attributed Canadian royalty income for the year (if negative, enter "0")	_____	4	
Percentage of resource income allocated to Alberta, if applicable	x _____ %	5	
Attributed Canadian royalty income for the year allocated to Alberta: Multiply line 4 by the percentage on line 5	= _____	▶	+ _____ 6
Total Alberta attributed Canadian royalty income: Add line 3 and line 6			= _____ 7

If you are subject to minimum tax, enter on line 17 the amount from line H of Form T1219, *Provincial Alternative Minimum Tax for 2001*, and continue. Otherwise, continue on line 8.

Enter the amount from line 5 of Form AB428, <i>Alberta Tax and Credits</i> , or if you have to pay tax to more than one jurisdiction, from line 5 in Part 4, Section AB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2001 – Multiple Jurisdictions</i>	_____	8
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Line 5804 of Form AB428 or in the Alberta column of Part 3 of Form T2203	_____	9	
Line 5812 of Form AB428 or in the same column	+ _____	10	
Line 5816 of Form AB428 or in the same column	+ _____	11	
Line 5820 of Form AB428 or in the same column	+ _____	12	
Line 5840 of Form AB428 or in the same column	+ _____	13	
Add lines 9 to 13	= _____	14	
Non-refundable tax credit rate	x _____ 10%	15	
Multiply line 14 by 10%	= _____	▶	- _____ 16
Line 8 minus line 16			= _____ 17

Enter the amount from line 17*	_____	18
Enter the amount from line 260 of your return or, if you are subject to minimum tax, line 50 of Form T691, <i>Alternative Minimum Tax</i>	÷ _____	19
Line 18 divided by line 19	= _____	20
Enter the amount from line 7	x _____	21
Multiply line 20 by line 21	= _____	22

Alberta adjusted income tax (line 44 of Form AB428, or line 30 in Part 4, Section AB428MJ, of Form T2203)	_____	23
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Enter on line 24 the amount from line 22 or line 23, whichever is less. Enter this amount on line 45 of Form AB428 or line 31 in Part 4, Section AB428MJ, of Form T2203	_____	24
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* If you have to pay tax to more than one jurisdiction, multiply the amount from line 17 by the percentage shown on the Alberta line in Column 5, Part 1, of Form T2203. Enter the result on line 18.

Alberta attributed Canadian royalty income carried forward

Enter the amount from line 7	_____	25	
Enter the amount from line 24	_____	26	
Enter the amount from line 20	÷ _____	27	
Line 26 divided by line 27	= _____	▶	- _____ 28
Line 25 minus line 28			= _____ 29

If no Alberta adjusted basic tax is payable, the Alberta attributed Canadian royalty income carried to 2002 is the amount on line 7.

Certification

I certify that the information given on this form is correct and complete.

Signature _____ Date _____