

Use this form if you are an individual who had attributed Canadian royalty income in the tax year and you either had 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 return.

Tax year ► 2002

Calculating your tax rebate

Alberta attributed Canadian royalty income carried forward from 2001:

Enter the amount from line 29 of Form T79 for 2001 _____ | 1

Attributed Canadian royalty income for the year (if negative, enter "0") _____ | 2

Percentage of resource income allocated to Alberta \times _____ % _____ | 3

Attributed Canadian royalty income for the year allocated to Alberta:

Multiply line 2 by the percentage on line 3 = _____ | ► + _____ | 4

Total Alberta attributed Canadian royalty income: Add line 1 and line 4 = _____ | 5

Enter the amount from line 5 of Form AB428, *Alberta Tax and Credits*, or if you have to pay tax to more than one jurisdiction, enter the amount from line 5 in Part 4, Section AB428MJ, of Form T2203, *Provincial and Territorial Taxes for 2002 – Multiple Jurisdictions* _____ | 6

Line 5804 of Form AB428 or from the Alberta column of Part 3 of Form T2203 _____ | 7

Line 5812 of Form AB428 or from the same column of Part 3 of Form T2203 + _____ | 8

Line 5816 of Form AB428 or from the same column of Part 3 of Form T2203 + _____ | 9

Line 5820 of Form AB428 or from the same column of Part 3 of Form T2203 + _____ | 10

Line 5840 of Form AB428 or from the same column of Part 3 of Form T2203 + _____ | 11

Add lines 7 to 11 = _____ | 12

Non-refundable tax credit rate \times 10% _____ | 13

Multiply line 12 by line 13 = _____ | ► - _____ | 14

Line 6 minus line 14 = _____ | 15

Enter the amount from line 40 of Form AB428 or line 12 in Part 4, Section AB428MJ, of Form T2203 + _____ | 16

Add lines 15 and 16 = _____ | 17

Enter the amount from line 17 _____ | 18

Enter the amount from line 260 of your return \div _____ | 19

Line 18 divided by line 19 = _____ | 20

Enter the amount from line 5 \times _____ | 21

Multiply line 20 by line 21 = _____ | 22

Alberta adjusted income tax (line 46 of Form AB428, or line 31 in Part 4, Section AB428MJ, of Form T2203) _____ | 23

Enter on line 24 the amount from line 22 or line 23, whichever is less.

Enter this amount on line 47 of Form AB428 or line 32 in Part 4, Section AB428MJ, of Form T2203 = _____ | 24

Alberta attributed Canadian royalty income carried forward

Enter the amount from line 5 _____ | 25

Enter the amount from line 24 _____ | 26

Enter the amount from line 20 \div _____ | 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 2003 is the amount on line 5.

Certification

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

Signature _____ Date _____