



ALBERTA ROYALTY TAX REBATE (INDIVIDUALS)

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 **2003**

Calculating your tax rebate

Alberta attributed Canadian royalty income carried forward from 2002:				1
Attributed Canadian royalty income for the year (if negative, enter "0")		2		
Percentage of resource income allocated to Alberta	x	%	3	
Attributed Canadian royalty income for the year allocated to Alberta:				
Multiply line 2 by the percentage on line 3	=		▶	+
Total Alberta attributed Canadian royalty income: Add line 1 and line 4				=
				5
Alberta adjusted income tax (line 46 of Form AB428, or line 31 in Part 4, Section AB428MJ, of Form T2203)				6
Note: If line 6 is "0", you cannot apply an Alberta royalty tax rebate for 2003. Enter "0" on line 24 and enter the amount at line 5 on line 29.				
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, enter the amount from line 5 in Part 4, Section AB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2003 – Multiple Jurisdictions</i>				7
Line 5804 of Form AB428 or from the Alberta column of Part 3 of Form T2203		8		
Line 5812 of Form AB428 or from the same column of Part 3 of Form T2203	+		9	
Line 5816 of Form AB428 or from the same column of Part 3 of Form T2203	+		10	
Line 5820 of Form AB428 or from the same column of Part 3 of Form T2203	+		11	
Line 5840 of Form AB428 or from the same column of Part 3 of Form T2203	+		12	
Add lines 8 to 12	=		13	
Non-refundable tax credit rate	x	10%	14	
Multiply line 13 by line 14	=		▶	-
Line 7 minus line 15 (if negative, enter "0")				=
Enter the amount from line 40 of Form AB428 or line 12 in Part 4, Section AB428MJ, of Form T2203				+
Add lines 16 and 17				=
				18
Enter the amount from line 18				19
Enter the amount from line 260 of your return	÷		20	
Line 19 divided by line 20				=
				21
Enter the amount from line 5	x		22	
Multiply line 21 by line 22	=		23	
Enter on line 24 the amount from line 6 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 21	÷		27	
Line 26 divided by line 27	=		▶	-
Line 25 minus line 28				=
				28
				29

Certification

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

Signature _____ Date _____