



ALBERTA ROYALTY TAX REBATE CALCULATION AND APPLICATION (INDIVIDUALS)
(for 1989 and subsequent taxation years)

- For use by all individuals who, in the taxation year, had a **permanent establishment** in Alberta or were resident in Alberta on the last day of the year and had "attributed Canadian royalty income".
- One completed copy of this form is to be attached to your Income Tax return.

NAME OF INDIVIDUAL (PRINT)	
ADDRESS	
	TAXATION YEAR ▶
Attributed Canadian royalty income as defined in paragraph 11(1)(a) and subsection 11(1.2) of the Alberta Income Tax Act (if the calculation results in a negative amount enter nil) \$ _____	

TAX REBATE CALCULATION

Attributed Canadian royalty income carried forward from 19_____	\$ _____ (A)
Attributed Canadian royalty income (from above)	\$ _____ (B)
Total Attributed Canadian royalty income (amount (A) plus amount (B))	\$ _____ (C)
Proportion of resource income allocated to Alberta, if applicable	_____ % (D)
Attributed Canadian royalty income allocated to Alberta (amount (C) × (D))	\$ _____ (E)
Adjusted Alberta Income Tax (from form T1C (ALTA.) of your return)	\$ _____ (F)
Royalty Tax Rebate available: Total of	
(i) $46.5\% \times \frac{\text{Basic Federal Tax}^*}{\text{Taxable Income}^*} \times (E)$	= _____ (i)
(ii) Alberta Surtax (from form T1C (ALTA.) of your return) _____ (a)	
less: Basic Alberta Income Tax (from form T1C (ALTA.) _____	
less: amount (i) above _____	
Subtotal _____	
Exceeds _____ \$ 3,500.00	
8% of the excess _____ ▶ _____ (b)	
Excess (amount (a) less amount (b)) _____ ▶ _____ (ii)	
(iii) .5% of Amount (E) _____ ▶ _____ (iii)	
Total (amount (i) plus (ii) and (iii)) _____ ▶ \$ _____ (G)	
Royalty Tax Rebate applied (lesser of (F) and (G)) (enter on form T1C (ALTA.) of your return)	_____ (H)

ATTRIBUTED CANADIAN ROYALTY INCOME CARRIED FORWARD

Amount (i) above	\$ _____
Deduct: Basic Alberta Income Tax (from form T1C (ALTA.) of your return)	\$ _____
EXCESS (if negative, enter zero)	\$ _____ (I)
Attributed Canadian royalty income carried forward to 19_____	
Amount (I) _____	
$46.5\% \times \left(\frac{\text{Basic Federal Tax}^*}{\text{Taxable Income}^*} \right) \times (D)$	_____ (J)

If no Basic Federal Tax is payable, the "Attributed Canadian royalty income carried forward" is equal to amount (C) above.

* Where the taxpayer is subject to Minimum Tax, the "Basic Federal Tax" and "Taxable Income" referred to in (i) and line (J) above should be changed to read:

Minimum Amount (line 45 on form T691)
Net Adjusted
Taxable Income (line 34 on form T691)

CERTIFICATION

I HEREBY CERTIFY that the information supplied in this form is true, correct and complete in every respect.

Date _____ 19 _____ Signature _____