



# 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 11(1)(a) and subsection 11(1.2) of the Alberta *Income Tax Act*.

Attach a completed copy of this form to your return.

Tax year

## Tax rebate calculation

Attributed Canadian royalty income carried forward from the year _____	_____	1
Attributed Canadian royalty income for the year (if negative, enter "0")	+	2
Total attributed Canadian royalty income: Add line 1 and line 2	=	3
Percentage of resource income allocated to Alberta, if applicable	x _____ %	4
Attributed Canadian royalty income allocated to Alberta: Multiply line 3 by the percentage on line 4	=	5
Adjusted Alberta income tax: (line 8 of Form T1C(ALTA.) or line H of Form T2203, <i>Provincial and Territorial Taxes – Multiple Jurisdictions</i> )	_____	6

## Royalty tax rebate available:

Alberta income tax rate X $\frac{\text{Basic federal tax}^*}{\text{Taxable income}^*}$ X line 5 =	_____	7
Alberta surtax: (line 4 of Form T1C(ALTA.) or line G of Form T2203)	_____	8
Basic Alberta income tax: (line 3 of Form T1C(ALTA.) or line F of Form T2203)	_____	9
Enter the amount from line 7	-	10
Line 9 minus line 10	=	11
Line 11 minus line 12	- 3,500 00	12
Line 11 minus line 12	=	13
Multiply line 13 by 8% and enter the result here	-	14
Line 8 minus line 14 (if negative, enter "0")	=	15
Multiply line 5 by 0.005 and enter the result here	+	16
Total rebate available: Add lines 7, 15, and 16	=	17
Enter the amount from line 6 or line 17, whichever is <b>less</b> .	_____	18
Enter this amount on line 9 of Form T1C(ALTA.) or line I of Form T2203	<b>Alberta royalty tax rebate</b>	18

## Attributed Canadian royalty income carried forward

Enter the amount from line 7	_____	19
Basic Alberta income tax: (line 3 of Form T1C(ALTA.) or line F of Form T2203)	-	20
Line 19 minus line 20 (if negative, enter "0")	=	21
Attributed Canadian royalty income carried forward to the year 20____:	_____	22
Line 21	_____	22
Alberta income tax rate X $\left(\frac{\text{Basic federal tax}^*}{\text{Taxable income}^*}\right)$ X line 4	=	

If no basic federal tax is payable, the attributed Canadian royalty income carried forward is the amount on line 3.

\* If you are subject to minimum tax, change "Basic federal tax" and "Taxable income" in the calculations on line 7 and line 22 to read:

Minimum amount \_\_\_\_\_ (line 46 of Form T691, *Alternative Minimum Tax*)  
Net adjusted taxable income \_\_\_\_\_ (line 37 of Form T691, *Alternative Minimum Tax*)

## Certification

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

Signature \_\_\_\_\_ Date \_\_\_\_\_