

You have to complete this form for a non-resident trust if it carries on a business through a permanent establishment in Alberta.

**Note:** if the trust is subject to federal minimum tax, do **not** complete lines 1 to 13. Instead, complete Schedule 12, and enter the amount of Alberta tax from Chart 1 of that schedule on line 14 of this form.

**Taxable income** (line 56 of the return) \_\_\_\_\_                      **1**

**Step 1 – Alberta tax on taxable income**

**Testamentary, inter vivos, or grandfathered inter vivos trusts**

**Alberta tax on taxable income** Line 1                                           × 10% =                      **2**

**Step 2 – Donations and gifts tax credit**

Total donations and gifts	Line 17 of Schedule 11	<u>14412</u>	<u>                    </u>						
	On the first \$200 or less					× 10% =	<u>                    </u>		<b>3</b>
	On the remaining					× 12.75% =	<u>                    </u>		<b>4</b>
<b>Donations and gifts tax credit</b> (line 3 plus line 4)							<u>14414</u>	<u>                    </u>	<b>5</b>

**Step 3 – Alberta tax**

Enter the amount from line 2 above                                           **6**

Donations and gifts tax credit (line 5)									<b>7</b>
Dividend tax credit	Line 826 of Schedule 8	<u>                    </u>	<u>                    </u>	× 32% =	<u>14415</u>	+	<u>                    </u>		<b>8</b>
Minimum tax carryover	Line 26 of Schedule 11	<u>                    </u>	<u>                    </u>	× 35% =	<u>14416</u>	+	<u>                    </u>		<b>9</b>
<b>Total credits</b> (add lines 7 to 9)						=	<u>                    </u>		<b>10</b>

**Subtotal** (line 6 minus line 10 – if negative, enter "0")                                           **11**

If the trust is subject to minimum tax, enter amount I from Chart 1 of Schedule 12 14402                      **12**

Enter the amount from line 11 **or** line 12, whichever applies 14405                      **13**

Alberta foreign tax credit (line 7 of Form T2036)		<u>14510</u>	<u>                    </u>						<b>14</b>
Total Alberta political contributions		<u>14521</u>	<u>                    </u>		<b>15</b>				
Allowable political contribution tax credit (see instructions on back)		<u>14520</u>		+	<u>                    </u>				<b>16</b>
Alberta royalty tax rebate (see instructions on back)		<u>14440</u>		+	<u>                    </u>				<b>17</b>
<b>Total credits</b> (add lines 14, 16, and 17)				=	<u>                    </u>				<b>18</b>

**Alberta tax payable** (line 13 minus line 18 – if negative, enter "0")                                           **19**  
Enter this amount on line 82 of the return.

# Alberta Tax Instructions

## What's new for 2001?

The way you calculate the trust's Alberta tax has changed. It is no longer a percentage of federal income tax. Instead, you calculate it directly on the trust's taxable income (line 56 of the return), using Alberta's single tax rate of 10%. You calculate the provincial tax using Form T3AB, *Alberta Tax*, on the back of this instruction sheet. This new provincial form also includes provincial rates for such tax credits as donations and gifts, dividend tax credit, and minimum tax carryover.

See below for more information about the following amounts:

- Alberta royalty tax rebate; and
- allowable political contribution tax credit.

### Line 17 – Alberta royalty tax rebate

If the trust paid royalties or similar payments to the federal or a provincial government for oil or gas wells, bituminous sands, oil sands deposits, or coal deposits during the taxation year, it may qualify for the Alberta royalty tax rebate. Complete and attach Form T79, *Alberta Royalty Tax Rebate (Individuals)*. On line 17, enter the amount from line 18 of Form T79.

### Line 18 – Allowable political contribution tax credit

A trust can deduct from the taxes payable to Alberta a portion of amounts paid to:

- a registered constituency association in an election held under the *Election Act*; or
- a registered political party of Alberta or a registered candidate, in an election held either under the *Election Act* or the *Senatorial Selection Act*.

Attach an official receipt to the return as proof of payment, and use **one** of the four methods below to calculate the allowable credit:

Total political contributions in the year **A**  
Enter amount A on line 17. \_\_\_\_\_

		Contributions of \$150 or less	Contributions more than \$150, but not more than \$825	Contributions more than \$825, but not more than \$1,725	Contributions over \$1,725
Amount A	1				
Contribution base	2	- 0 00	- 150 00	- 825 00	
Line 1 minus line 2	3	=	=	=	
Credit rate	4	x 75%	x 50%	x 33 1/3%	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	+ 0 00	+ 112 50	+ 450 00	
Allowable credit – line 5 plus line 6	7	=	=	=	<b>\$750.00</b>
Enter this amount on line 18.					

### If you have questions...

If you have questions about **Alberta tax and credits**, contact the Canada Customs and Revenue Agency. You can call any of our tax services offices at 1-800-959-8281. For our addresses and other telephone numbers, see the listings in the government section of your telephone book, and on our Web site at: [www.ccra.gc.ca/tso/](http://www.ccra.gc.ca/tso/)