

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

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>	×	10% =	<u> </u>	3
	On the first \$200 or less	<u> </u>			<u> </u>	4
	On the remaining	<u> </u>		12.75% =	<u> </u>	5
Donations and gifts tax credit (line 3 plus line 4)					<u>14414</u>	5

Step 3 – Alberta tax

Enter the amount from line 2 above 14401 **6**

Donations and gifts tax credit (line 5)		<u> </u>			<u> </u>	7
Dividend tax credit	Line 21 of Schedule 8	<u> </u>	×	32% =	<u>14415</u>	8
Minimum tax carryover	Line 26 of Schedule 11	<u> </u>	×	35% =	<u>14416</u>	9
Total credits (add lines 7 to 9)					<u> </u>	10

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

Minimum tax Amount I from Chart 1 of Schedule 12 14402 **12**

Subtotal (line 11 plus line 12) 14405 **13**

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

Alberta tax payable (line 13 minus line 18 – if negative, enter "0") 14540 **19**
Enter this amount on line 82 of the return.

Alberta Tax Instructions

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 of this form, enter the amount from line 26 of Form T79.

Line 16 – Allowable political contribution tax credit

A trust can deduct from its taxes payable to Alberta a portion of the amounts it 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 charts below to calculate the allowable credit:

Total political contributions in the year _____ **A**
 Enter amount A on line 15.

		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	=	=	=	\$750.00
Enter this amount on line 16.					

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 our Web site at: www.cca.gc.ca/tso/