

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 _____ | _____ x 10% = _____ | _____ **2**

Step 2 – Donations and gifts tax credit

Total donations and gifts	Line 17 of Schedule 11	14412 •							
	On the first \$200 or less				x 10% =				3
	On the remainder				x 12.75% =		+		4
Donations and gifts tax credit (line 3 plus line 4)						14414 •	=		5

Step 3 – Alberta tax

Enter the amount from line 2 above 14401 ■ _____ | _____ **6**

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

Subtotal (line 6 minus line 10. If negative, enter "0") = _____ | _____ **11**

Minimum tax Amount I from Chart 2 of Schedule 12 14402 • + _____ | _____ **12**

Subtotal (line 11 plus line 12) 14405 ■ = _____ | _____ **13**

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

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

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, during the taxation year, the trust:

- attributed royalties, tax (other than municipal or school tax), lease rental, bonus or as an amount in lieu of any such amount, to the federal or a provincial government, to one of their agents or to an entity controlled by them, for oil or gas wells, bituminous sands, oil sands deposits, or coal deposits **and**,
- was resident of Alberta or had a permanent establishment in Alberta,

it may qualify for the Alberta royalty tax rebate. Complete and attach Form T79, *Alberta Royalty Tax Rebate (Individuals)*. Enter on line 17 of this form, 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
Enter amount A on line 15.

_____ **A**

		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 us 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.cra.gc.ca/tso.