

You have to complete this form for a trust resident in Alberta **and** for a non-resident trust that carries on a business through a permanent establishment in Alberta. **Include a completed copy of this form with the trust's return.**

**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 **14412** • \_\_\_\_\_ **A**  
 Line A or \$200, whichever is **less** \_\_\_\_\_ **B** × 10% = \_\_\_\_\_ **3**  
 Line A minus line B \_\_\_\_\_ **C**

Enter the amount of donations made prior to January 1, 2007, from the current and previous five tax years, included in the amount on line A. **14413** • \_\_\_\_\_ **D**

Enter the amount from line B or line D, whichever is **less**. – \_\_\_\_\_ **E**  
 Line D minus line E = \_\_\_\_\_ **F** × 12.75% = + \_\_\_\_\_ **4**

Amount from line C \_\_\_\_\_ **G**  
 Amount from line F – \_\_\_\_\_ **H**  
 Line G minus line H = \_\_\_\_\_ **I** × 21% = + \_\_\_\_\_ **5**

**Donations and gifts tax credit** (add lines 3, 4, and 5.) **14414** ■ = \_\_\_\_\_ **6**

**Step 3 – Alberta tax**

Enter the amount from line 2 above. **14401** ■ \_\_\_\_\_ **7**

Donations and gifts tax credit (line 6) \_\_\_\_\_ **7A**

Dividend tax credit

Line 24 of Schedule 8 \_\_\_\_\_ × 25.78% = **14418** ■ + \_\_\_\_\_ **8**  
 Line 31 of Schedule 8 \_\_\_\_\_ × 27.5% = **14415** ■ + \_\_\_\_\_ **9**

Minimum tax carryover

Line 30 of Schedule 11 \_\_\_\_\_ × 35% = **14416** ■ + \_\_\_\_\_ **10**

Total credits (add lines 7A to 10.) = \_\_\_\_\_ **11**

Subtotal (line 7 minus line 11. If negative, enter "0".) = \_\_\_\_\_ **12**

Alberta additional tax for minimum tax purposes (Amount I from Chart 3 of Schedule 12) **14402** ■ + \_\_\_\_\_ **13**

Subtotal (line 12 plus line 13) **14405** ■ = \_\_\_\_\_ **14**

Alberta foreign tax credit (from Form T2036) **14510** • \_\_\_\_\_ **15**

Alberta political contributions

made in 2007 from your official receipt called *Annual Contribution* **14521** • \_\_\_\_\_ **16**

Credit calculated for line 17 – maximum \$1,000 (see instructions on back) + \_\_\_\_\_ **17**

Alberta political contributions

made in 2007 from your official receipt called *Senatorial Selection Campaign Contribution* **14522** • \_\_\_\_\_ **18**

Credit calculated for line 19 – maximum \$1,000 (see instructions on back) + \_\_\_\_\_ **19**

**Allowable political contribution tax credit** (add lines 17 and 19.) **14520** ■ = \_\_\_\_\_ **20**

Alberta royalty tax rebate (see instructions on back) **14440** • + \_\_\_\_\_ **21**

Total credits (add lines 15, 20, and 21.) = \_\_\_\_\_ **22**

**Alberta tax** (line 14 minus line 22. If negative, enter "0".) Enter this amount on line 82 of the return. **14540** = \_\_\_\_\_ **23**

# Alberta Tax Instructions

## What's new for 2007

The donations and gifts tax credit calculation has changed, as have the dividend tax credit rates.

See below for more information about the following amounts:

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

### Line 20 – Allowable political contribution tax credit

A trust can deduct, from its taxes payable to Alberta, part 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*.

Complete the calculation below for **each type** of Alberta political contribution (from line **A** or line **B**, as applicable).

Attach an official receipt to the return, and use the **applicable** column to determine the amount to enter on lines **17** or **19**.

Alberta political contributions made in 2007 from your official receipt called *Annual Contribution*: \_\_\_\_\_ **A**  
Enter amount A on line 16.

Alberta political contributions made in 2007 from your official receipt called *Senatorial Selection Campaign Contribution*: \_\_\_\_\_ **B**  
Enter amount B on line 18.

		Contributions of \$200 or less	Contributions more than \$200, but not more than \$1,100	Contributions more than \$1,100, but not more than \$2,300	Contributions over \$2,300
Amount A or B, as applicable	1				
Contribution base	2	– 0 00	– 200 00	– 1,100 00	
Line 1 minus line 2	3	=	=	=	
Credit rate	4	× 75%	× 50%	× 33.33%	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	+ 0 00	+ 150 00	+ 600 00	
Allowable credit – line 5 plus line 6	7	=	=	=	\$1,000.00

Enter the result from line 7 on:

- line 17, for your contributions from your receipt called *Annual Contribution*; or
- line 19, for your contributions from your receipt called *Senatorial Selection Campaign Contribution*.

### Line 21 – Alberta royalty tax rebate

Enter the trust's unused Alberta attributed Canadian royalty income from line 23 of the trust's 2006 Form T79, *Alberta Royalty Tax Rebate (Individuals)*. \_\_\_\_\_ × 10% = \_\_\_\_\_ **C**

Enter amount C on line 21.

## If you have questions...

If you have questions about **Alberta tax and credits**, visit the Canada Revenue Agency (CRA) Web site at [www.cra.gc.ca](http://www.cra.gc.ca), or call the CRA at 1-800-959-8281. To get forms, visit the CRA Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms), or call 1-800-959-2221.