

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 unclaimed donations and gifts made for the years 2003 to 2006, included in the amount on line A.

	14413 •	D			
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		× 29% =	14418	+	8
Line 31 of Schedule 8		× 22.5% =	14415	+	9

Minimum tax carryover

Line 30 of Schedule 11		× 35% =	14416	+	10
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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, *Provincial or Territorial Foreign Tax Credit*) _____ **14510** • _____ **15**

Alberta political contributions

made in 2008 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 2008

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".) _____ = _____ **23**

Enter this amount on line 82 of the return.

_____ **14540** = _____ **23**

Alberta Tax Instructions

What's new for 2008

The dividend tax credit rates have changed.

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 2008 from your official receipt called *Annual Contribution*: _____ **A**
 Enter amount A on line 16.

Alberta political contributions made in 2008 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. _____ × 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, or call the CRA at **1-800-959-8281**. To get forms, visit the CRA Web site at www.cra.gc.ca/forms, or call **1-800-959-2221**.