

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 17A of Schedule 11	14412 •	A			
Line A or \$200, whichever is less	–	B	× 10% =		3
Line A minus line B	=	C			

Amount of unclaimed donations and gifts made prior to January 1, 2007, for the five previous tax years, 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		× 32.2% =	14418 ■ +		<b>8</b>
Line 31 of Schedule 8		× 17.5% =	14415 ■ +		<b>9</b>

**Minimum tax carryover**

Line 30 of Schedule 11		× 35% =	14416 ■ +		<b>10</b>
------------------------	--	---------	-----------	--	-----------

**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 2009 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 2009 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".) \_\_\_\_\_ 14540 ■ = \_\_\_\_\_ **23**

# Alberta Tax Instructions

## What's new for 2009

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 below to determine the amount to enter on lines **17** or **19**.

Alberta political contributions made in 2009 from your official receipt called *Annual Contribution*: \_\_\_\_\_ **A**  
 Enter amount A on line 16.

Alberta political contributions made in 2009 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](http://www.cra.gc.ca), or call the CRA at 1-800-959-8281. To get forms, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms), or call 1-800-959-2221.