

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, 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 \_\_\_\_\_

× 34.39% = \_\_\_\_\_

**14418 •** + \_\_\_\_\_

**8**

Line 31 of Schedule 8 \_\_\_\_\_

× 17.5% = \_\_\_\_\_

**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 •** + \_\_\_\_\_

**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 2011 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 2011**

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 2011

The rate that applies to the amount of eligible dividends, for purposes of the dividend tax credit, has 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, as proof of payment, and use the **applicable** column below to determine the amount to enter on lines **17** or **19**.

Alberta political contributions made in 2011 from your official receipt called *Annual Contribution*: \_\_\_\_\_ **A**  
Enter amount A on line 16.

Alberta political contributions made in 2011 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.