

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 trusts or grandfathered inter vivos trusts

If the amount from line 1 is:	\$125,000 or less	more than \$125,000, but not more than \$150,000	more than \$150,000, but not more than \$200,000	more than \$200,000, but not more than \$300,000	more than \$300,000
Enter the amount from line 1.					
Base amount	–	–	–	–	–
Line 2 minus line 3	=	=	=	=	=
Rate	x	x	x	x	x
Line 4 multiplied by line 5	=	=	=	=	=
Tax on base amount	+	+	+	+	+
Alberta tax on taxable income (line 6 plus line 7)	=	=	=	=	=

Inter vivos trusts (other than grandfathered)

Alberta tax on taxable income: Line 1 _____ x 11.25% = _____ 9

Step 2 – Donations and gifts tax credit

Total donations and gifts	Line 17A of Schedule 11	14412			
	On the first \$200 or less		x	10% =	
	On the remainder		x	21% =	
Donations and gifts tax credit (line 10 plus line 11)					14414

Step 3 – Alberta Tax

Enter the amount from line 8 or line 9 above. _____ 14401 13

Donations and gifts tax credit (line 12)					14
Dividend tax credit					
Line 24 of Schedule 8		x	=	14418	+
Line 31 of Schedule 8		x	=	14415	+
Minimum tax carryover					
Line 30 of Schedule 11		x	=	14416	+
Total credits (add lines 14 to 17)			=		18
Subtotal (line 13 minus line 18. If negative, enter "0".)					19
Alberta additional tax for minimum tax purposes				(amount I from Chart 3 of Schedule 12)	14402
Subtotal (line 19 plus line 20)					14405

Alberta foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) _____ 14510 22

Alberta allowable political contribution tax credit

Enter the trust's political contribution made in 2015 from the official receipt called *Annual Contribution*. _____ 14521 23

Credit calculated for line 23 – maximum \$1,000 (see instructions on back) _____ 24

Enter the trust's Alberta political contributions made in 2015 from the official receipt called *Senatorial Selection Campaign Contribution*. _____ 14522 25

Credit calculated for line 25 – maximum \$1,000 (see instructions on back) _____ + _____ 26

Allowable total political contribution tax credit (add lines 24 and 26) _____ 14520 = _____ + _____ 27

Total credits (add lines 22 and 27) _____ = _____ 28

Alberta tax (line 21 minus line 28. If negative, enter "0".) Enter this amount on line 82 of the return. _____ 14540 = _____ 29

Alberta Tax Instructions

What's new for 2015

The Alberta royalty tax rebate can no longer be claimed. Four new tax rates and thresholds have been added.

See below for more information about the following amount:

- allowable political contribution tax credit

Line 27 – Allowable total 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 **24** or **26**.

Alberta political contributions made in 2015 from the trust's official receipt called *Annual Contribution*: _____ **A**
Enter amount A on line 23.

Alberta political contributions made in 2015 from the trust's official receipt called *Senatorial Selection Campaign Contribution*: _____ **B**

Enter amount B on line 25.

		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	=	=	=	
Line 1 minus line 2	3	=	=	=	
Credit rate	4	x	x	x	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	+	+	+	
Allowable credit (line 5 plus line 6)	7	=	=	=	

Enter the result from line 7 on:

- line 24, for contributions from the trust's receipt called *Annual Contribution*; or
- line 26, for contributions from the trust's receipt called *Senatorial Selection Campaign Contribution*.

If you have questions...

If you have questions about Alberta tax and credits, visit the Canada Revenue Agency (CRA) website at www.cra.gc.ca or call the CRA at 1-800-959-8281.