

Table of contents

	Page		Page
New for Alberta for 2019	58	Line 58480 – Disability amount transferred from a dependant	61
Alberta benefits for individuals and families	58	Line 58560 – Your tuition and education amounts	61
Alberta child and family benefit	58	Line 58600 – Tuition and education amounts transferred from a child	62
File your return	58	Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later	62
Completing your Alberta form	58	Line 58729 – Allowable amount of medical expenses for other dependants	62
Definitions	58	Part B – Alberta tax on taxable income	63
Form AB428, Alberta Tax and Credits	59	Alberta tax rates for 2019	63
When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions	59	Part C – Alberta tax	63
Part A – Alberta non-refundable tax credits	59	Line 47 – Alberta tax on split income	63
Newcomers to Canada and emigrants	59	Line 55 – Alberta additional tax for minimum tax purposes	63
Line 58120 – Spouse or common-law partner amount	59	Line 57 – Provincial foreign tax credit	63
Line 58160 – Amount for an eligible dependant	59	Lines 59 and 60 – Alberta political contributions tax credit	63
Line 58200 – Amount for infirm dependants age 18 or older	59	Lines 62 and 63 – Alberta investor tax credit	64
Line 58330 – Adoption expenses	60	Alberta stock savings plan tax credit	64
Line 58360 – Pension income amount	60		
Line 58400 – Caregiver amount	60		
Line 58440 – Disability amount (for self)	61		

New for Alberta for 2019

The personal income levels used to calculate your Alberta tax have changed.

The amounts for most non-refundable tax credits have changed.

The **Alberta climate leadership adjustment rebate** has been eliminated effective July 1, 2019.

The **Alberta child and family benefit** will replace the Alberta family employment tax credit and the Alberta child benefit effective July 1, 2020.

Contributions to senate election candidates are now eligible towards the **political contributions tax credit**.

Alberta benefits for individuals and families

Alberta child and family benefit

This credit is a non-taxable amount paid to lower- and middle-income families with children under 18 years of age. This program is fully funded by the Province of Alberta. The annual amount is split into four payments and is paid separately from the Canada child benefit.

You do not need to apply for the Alberta child and family benefit. The Canada Revenue Agency (CRA) will use the information from your Canada child benefits application to determine if you are entitled to receive this credit.

File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2019 income tax and benefit return(s) by April 30, 2020. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from these programs.

For more information about the Alberta child and family benefit, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-alberta or call 1-800-959-2809.

Completing your Alberta form

All the information you need to complete Form AB428, Alberta Tax and Credits, is included in this package. Complete one copy of Form AB428 and attach it to your return.

This form and those referenced in this guide are available at canada.ca/cra-forms.

Definitions

Spouse refers to the person you are legally married to.

Common-law partner refers to a person who is not your spouse but with whom you are in a conjugal relationship, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship).
- This person is the parent of your child by birth or adoption.
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support.

End of the year means **any** of the three following dates:

- December 31, 2019
- the date you left Canada if you emigrated in 2019
- the date of death for a person who died in 2019

Form AB428, Alberta Tax and Credits

Complete Form AB428 if **one** of the following applies:

- You were a resident of Alberta at the end of the year.
- You were a non-resident of Canada in 2019, and **any** of the following applies:
 - You earned income from employment in Alberta.
 - You received income from a business with a permanent establishment **only** in Alberta.

When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

Complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions, **instead of Form AB428**, if **both** of the following apply:

- You resided in Alberta on December 31, 2019 (or the date you left Canada if you emigrated in 2019).
- All or part of your 2019 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** Alberta.

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2019.
- You were carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

Part A – Alberta non-refundable tax credits

The eligibility criteria and rules for claiming most of the Alberta non-refundable tax credits are the same as those for the federal non-refundable tax credits. However, the value and calculation of most Alberta non-refundable tax credits are different from the corresponding federal credits.

Newcomers to Canada and emigrants

If you reduced your claim for the amounts on lines 30000 to 30450, 31600, 31800, 32400, and 32600 of your return, you also need to reduce the corresponding amounts on lines 58040 to 58200, 58400, 58440, 58480, 58600, and 58640 of your Form AB428 in the same manner.

Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$19,369**.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$19,369**.

Note

If you were a single parent on December 31, 2019, and you choose to include all the universal child care benefit (UCCB) lump-sum payment you received in 2019 in your dependant's income, include this amount when calculating their net income.

Line 58200 – Amount for infirm dependants age 18 or older

You can claim up to \$11,212 for each of your or your spouse's or common-law partner's dependent children or grandchildren who had an impairment in physical or mental functions and was born in 2001 or earlier.

You can also claim an amount for each person who meets **all** of the following conditions. The person must have been:

- your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece, or nephew
- 18 years of age or older
- dependent on you (or on you and others) because of an impairment in physical or mental functions

- a resident of Canada at any time in the year

Notes

You **cannot** claim this amount for a person who was only visiting you.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** can include someone older than you who has become completely dependent upon you for support and you have custody and control of.

You can claim an amount only if the dependant's net income from line 23600 of their return (or the amount it would be if they filed a return) is **less than \$18,619**.

If you had to make support payments for a child, you cannot claim an amount on line 58200 for that child unless **all** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If all of these conditions are met, you can either claim an amount on line 58200 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58200 using Worksheet AB428. If you are claiming this amount for more than one dependant, enter the total amount on line 58200.

Note

The CRA may ask for a signed statement from a medical practitioner showing the type of impairment, when it began, how long it is expected to last, and that the person is, and will continue to be, dependent on others because of this impairment in physical or mental functions.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Line 58330 – Adoption expenses

You can claim this amount if the rules are met for claiming the amount on line 31300 of your return.

You can claim up to \$13,247 of eligible fees for each child.

Two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.

Note

Only residents of Alberta are eligible for this amount. If you were not a resident of Alberta at the end of the year, you cannot claim this non-refundable tax credit when calculating your Alberta tax even if you may have received income from a source in Alberta in 2019.

Line 58360 – Pension income amount

The amount you can claim on line 58360 is the amount from line 31400 of your return **or** \$1,491, **whichever is less**.

Note

Only residents of Alberta are eligible for this amount. If you were not a resident of Alberta at the end of the year, you cannot claim this non-refundable tax credit when calculating your Alberta tax even if you may have received income from a source in Alberta in 2019.

Line 58400 – Caregiver amount

If, at any time in 2019, you (alone or with another person) kept a dwelling where you and one or more of your dependants lived, you may be able to claim up to \$11,212 for each dependant.

Each dependant must have been **one** of the following:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was a resident in Canada

Note

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older when they lived with you in the year.
- Their net income in 2019 from line 23600 of their return (or the amount that it would be if they filed a return) was **less than \$29,038**.
- They were dependent on you because of an impairment in physical or mental functions or they are your (or your spouse's or common-law partner's) parent or grandparent born in 1954 or earlier.

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child. However, you may be able to claim an amount for that child on line 58400 (in addition to any allowable amounts on lines 58160 and 58480) if **each** of the following applies:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If all of these conditions are met, you can claim either an amount on line 58400 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58400 using Worksheet AB428. If you are claiming this amount for more than one dependant, enter the total amount on line 58400 of Form AB428.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

If anyone (including you) claims an amount for a dependant on line 58400, no one can claim an amount on line 58200 for that same dependant.

If anyone other than you claims an amount on line 58160 for a dependant, you cannot claim an amount on line 58400 for that dependant.

Line 58440 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 31600 of your return.

If you were **18 years of age or over** at the end of the year, enter \$14,940 on line 58440.

If you were **under 18 years of age** at the end of the year, complete the calculation for line 58440 using Worksheet AB428.

Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

Note

If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. Contact the CRA to find out how much you can claim.

Line 58560 – Your tuition and education amounts

Complete Schedule AB(S11), Provincial Tuition and Education Amounts.

Transferring amounts

If you do not need to use all of your 2019 tuition and education amounts to reduce your provincial income tax to zero, you can transfer all or some of the unused part to **one** of the following:

- your spouse or common-law partner (who would claim it on line 59090 of their Schedule AB(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form AB428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 of their Form AB428)

Note

You can only transfer an amount to your parent or grandparent (or your spouse's or common-law partner's parent or grandparent) if your spouse or common-law partner does not claim an amount for you on line 58120 or 58640.

You must complete the “Transfer or carryforward of unused amount” section of Schedule AB(S11) to transfer an amount. You must also complete any of the following applicable forms to **designate** who can claim the transferred amount and to **specify** the provincial amount this person can claim:

- T2202, Tuition and Enrolment Certificate
- TL11A, Tuition and Enrolment Certificate – University Outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States

The transferred amount may be different from the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 20 of your Schedule AB(S11).

Carrying forward amounts

Complete the “Transfer or carryforward of unused amount” section of Schedule AB(S11) to calculate the amount you can carry forward to a future year. This amount is the part of your tuition and education amount that you do not need to use for the year and are not transferring to your spouse or common-law partner, your parent or grandparent or your spouse’s or common-law partner’s parent or grandparent.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule AB(S11), but do not send your other documents. Keep all your documents in case we ask to see them later.

Line 58600 – Tuition and education amounts transferred from a child

You may be able to claim the transfer of all or part of the unused tuition and education amounts for 2019 from your child or grandchild or their spouse or common-law partner.

The maximum amount each student can transfer to you is \$5,000 **minus** the amount they use, even if there is an unclaimed part.

How to claim this amount

Enter on line 58600 the total of all provincial amounts that each student has transferred to you as shown on their Form T2202, TL11A, or TL11C.

Notes

The student must have entered this amount on line 20 of their Schedule AB(S11). They may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were not residents of the same province or territory on December 31, 2019, special rules may apply. Contact the CRA to find out how much you can claim on line 58600.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

Note

The student must attach Schedule AB(S11) to their paper return.

Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

The total expenses need to be more than either 3% of your net income from line 23600 of your return **or** \$2,503, **whichever is less**.

Line 58729 – Allowable amount of medical expenses for other dependants

You can also claim medical expenses for other dependants in addition to the medical expenses claimed on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

The total expenses for each dependant need to be **more than** either 3% of that dependant’s net income (line 23600 of their return) **or** \$2,503, **whichever is less**.

Part B – Alberta tax on taxable income

Enter your taxable income from line 26000 of your return on line 38 in Part B of your Form AB428.

Use the amount from line 38 to decide which column in Part B to complete.

Alberta tax rates for 2019

The following tax rates are used in the calculation of your Alberta tax on taxable income:

- 10% on the portion of your taxable income that is \$131,220 or less, **plus**
- 12% on the portion of your taxable income that is more than \$131,220 but not more than \$157,464, **plus**
- 13% on the portion of your taxable income that is more than \$157,464 but not more than \$209,952, **plus**
- 14% on the portion of your taxable income that is more than \$209,952 but not more than \$314,928, **plus**
- 15% on the portion of your taxable income that is more than \$314,928.

Part C – Alberta tax

Line 47 – Alberta tax on split income

If you are reporting an amount on line 40424 of your return for federal tax on split income, complete Part 3 of Form T1206, Tax on Split Income, to calculate the Alberta tax to enter on line 42800 of your return.

For more information on tax on split income, see the Federal income tax and benefit guide.

Line 55 – Alberta additional tax for minimum tax purposes

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 55 of Form AB428 to determine your Alberta additional tax for minimum tax purposes.

For more information about minimum tax, see the Federal income tax and benefit guide.

Line 57 – Provincial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim a provincial foreign tax credit.

How to claim this credit

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 57 of your Form AB428, the tax credit calculated on your Form T2036.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T2036.

Lines 59 and 60 – Alberta political contributions tax credit

You can claim this credit if you contributed to one of the following individuals or entities in 2019:

- a candidate under an election to the provincial legislature or a senatorial election
- an Alberta political party
- a leadership contestant
- a nomination contestant
- a constituency association

Notes

The individual or entity must be registered and meet the criteria established under the Election Finances and Contributions Disclosure Act.

You have to claim this credit on your return or within 90 days after the date of the notice of assessment or reassessment for the tax year.

How to claim this credit

Enter your contributions on line 59 of your Form AB428 and calculate the amount to enter on line 60 as follows:

- For contributions of **more than \$2,300**, enter \$1,000 on line 60 of your Form AB428.
- For contributions of **less than \$2,300**, complete the calculation for line 60 on Worksheet AB428.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach the official receipt signed by an official of the registered party, the registered constituency association, or the registered candidate for each contribution.

Lines 62 and 63 – Alberta investor tax credit

You can claim this refundable tax credit if you acquired shares from a venture capital corporation (VCC), eligible business corporation (EBC) or community economic development corporation (CEDC) registered in Alberta, at any time in 2019 (that you did not claim on your 2018 return). Your tax credit certificate shows the date you bought your shares under "Investment date."

If you purchased VCC, EBC or CEDC shares in 2019, enter, on line 62 of your Form AB428, the total of all tax credit amounts shown on your tax credit certificates.

The amount of the credit is 30% of your investment up to a maximum of \$60,000 in 2019. Any unused amount that exceeds the \$60,000 maximum can be used in the following four tax years up to a maximum of \$60,000 per tax year. The unused amount will be shown on your 2019 notice of assessment or reassessment.

The maximum Alberta investor tax credit amount that can be claimed in any five year period is \$300,000.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

For questions about the Alberta investor tax credit, contact the venture capital corporation, eligible business corporation or community economic development corporation that issued your shares, your stockbroker, or your investment advisor.

For more information on the Alberta investor tax credit, go to alberta.ca/alberta-investor-tax-credit.aspx.

Alberta stock savings plan tax credit

If you had any unused stock savings plan tax credit amount to be applied in 2019, attach a completed Form T89, Alberta Stock Savings Plan Tax Credit.

How to claim this credit

Enter, on line 47900 of your return, the credit calculated on your Form T89. If you are also claiming the Alberta investor tax credit, enter the total of both credits on line 47900.

Supporting documents

Attach your Form T89 to your paper return.