



Alberta Tax

T3AB
T3 2019

Complete this form for a trust resident in Alberta or 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

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$131,220 or less	more than \$131,220, but not more than \$157,464	more than \$157,464, but not more than \$209,952	more than \$209,952, but not more than \$314,928	more than \$314,928	
Enter the amount from line 1.						2
Base amount	–	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	x	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	7
Alberta tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

Alberta tax on taxable income: _____ (amount from line 1) **x** _____ = _____ | **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts

Line 14 of Schedule 11A **14412** • _____ | _____ | **10**
 On the first \$200 or less _____ **x** _____ = _____ | **11**
 On the remainder _____ **x** _____ = _____ + _____ | **11**

Donations and gifts tax credit (line 10 plus line 11) _____ **14414** ■ = _____ | **12**

Step 3 – Alberta Tax

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

Alberta recovery tax (line 42 of Form T3QDT-WS) _____ **14404** • + _____ | **14**

Subtotal (line 13 plus line 14) _____ = _____ | **15**

Donations and gifts tax credit (line 12) _____ | **16**

Dividend tax credit

Line 24 of Schedule 8 _____ **x** _____ = **14418** ■ + _____ | **17**

Line 31 of Schedule 8 _____ **x** _____ = **14415** ■ + _____ | **18**

Minimum tax carryover

Line 19 of Schedule 11 _____ **x** _____ = **14416** ■ + _____ | **19**

Total credits (add lines 16 to 19) _____ = _____ | **20**

Subtotal (line 15 minus line 20. If negative, enter "0".) _____ = _____ | **21**

Alberta additional tax for minimum tax purposes (amount H from Chart 3 of Schedule 12) _____ **14402** ■ + _____ | **22**

Subtotal (line 21 plus line 22) _____ **14405** ■ = _____ | **23**

Alberta foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit). _____ **14510** ■ – _____ | **24**

Alberta tax (line 23 minus line 24. If negative, enter "0".) _____ **14540** ■ = _____ | **25**

Enter the amount of line 25 on line 82 of the return.

Alberta Tax Instructions

What's new for 2019

The base amounts and the tax on base amounts have changed. The rate that applies to the amount of other than eligible dividends, for purposes of the dividend tax credit has changed.

If you have questions...

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