



CAN: []

Taxation Year Ending: []

This schedule is required if the opening balance or the claim for Alberta purposes differs from that for federal purposes.

For a tax year that ends on or after January 1, 2017, and includes December 31, 2016, complete up to line 022 and either of the following:

- If line 022 Cumulative Eligible Capital balance is positive, complete the AT1 Schedule 14 Supplemental Worksheet.
- If line 022 Cumulative Eligible Capital balance is negative, complete Schedule 14, Area B on Page 2.

Report all monetary amounts in dollars; DO NOT include cents. Show negative amounts in brackets ().

AREA A - Current Year Deduction and Carry-Forward

Cumulative eligible capital - balance at end of preceding taxation year (if negative, enter "0") 002 []

Cost of eligible capital property acquired during the taxation year 004 []

Other adjustments 008 []

Calculate: (line 004 + line 008) X 3/4 010 []

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002: X 1/2 011 []

Subtotal: line 010 - line 011 (if negative, enter "0") 013 []

Amount transferred on amalgamation or wind-up of subsidiary 006 []

Subtotal (line 002 + line 013 + line 006) 012 []

Proceeds of sale (less outlays and expenses not otherwise deductible), from the disposition of all eligible capital property during the taxation year 014 []

The gross amount of a reduction in respect of a forgiven debt obligation as provided for in ITA subsection 80(7) 016 []

Other adjustments 018 []

Calculate: (line 014 + line 016 + line 018) X 3/4 020 []

Cumulative eligible capital balance (line 012 - line 020) (If negative, enter "0" at lines 024 and 026 and proceed to AREA B on page 2) 022 []

Cumulative eligible capital for a property no longer owned after ceasing to carry on that business 023 []

Current year deduction (line 022 - line 023) X 7% * Carry the sum of line 023 + line 024 to Schedule 12, line 010 024 []

Cumulative eligible capital - closing balance (line 022 - line 023 - line 024) 026 []

* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365. If your taxation year ends after December 31, 2016, and you are using Schedule 14 and the Schedule 14 Supplemental Worksheet to calculate your CEC balance at the beginning of January 1, 2017, you are not entitled to a current year deduction.

AREA B - Amount to be Included in Income Arising from Disposition

(Complete this section only if the amount at line 022 in AREA A is negative)

Amount from line 022 above (show as a positive amount) **030**Total of cumulative eligible capital deductions claimed for taxation years commencing after June 30, 1988 **042**Total of all amounts which reduced cumulative eligible capital in the current or prior years under ITA subsection 80(7) **044**Total of cumulative eligible capital deductions claimed for taxation years commencing before July 1, 1988 **032**Cumulative eligible capital account balances that were required to be included in income for taxation years commencing before July 1, 1988 (show as a positive amount) **034**Subtotal: line 042 + line 044 + line 032 - line 034 (if negative, enter "0") **046**Amounts included in income under ITA paragraph 14(1)(b), as that paragraph applied to a taxation year ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 042 **047**For a taxation year ending after February 27, 2000:
Line 056 from Schedule 14 of previous taxation years **048**Line 046 - (line 047 + line 048) (if negative, enter "0") **050**Line 030 - line 050 (if negative, enter "0") **052**(Line 032 - line 034) X 1/2 (if negative, enter "0") **036**(Line 052 - line 036) X 2/3 (if negative, enter "0") **054****For a taxation year that ends on or after January 1, 2017, and includes December 31, 2016, proceed to Page 2 of the Schedule 14 Supplemental Worksheet.****For a taxation year that ends before January 1, 2017, complete line 056 and line 040**The lesser of line 030 or line 050 (if negative, enter "0") **056**Amount to be included in income (line 054 + line 056) (if negative, enter "0") **040****Carry this amount to Schedule 12, line 012**