

CAN: [REDACTED]

Taxation Year Ending: [REDACTED]

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

Report all monetary amounts in dollars; DO NOT include cents.

If the corporation is reporting nil net income or a loss for the year, donations cannot be claimed

### AREA A - CHARITABLE DONATIONS

Charitable donations at the end of the preceding taxation year \_\_\_\_\_

■	002	
■	004	
■	006	

Deduct: donations expired after five taxation years \_\_\_\_\_

■	008	
■	010	

Charitable donations at the beginning of the taxation year \_\_\_\_\_

Subtotal: Lines 008 + 010 \_\_\_\_\_

■	012	
■	013	
■	014	

Add: Donations transferred on amalgamation or wind-up of subsidiary \_\_\_\_\_

Total current year charitable donations made \_\_\_\_\_

■	016	
■	018	

Deduct: Adjustment for an acquisition of control (for donations made after March 22, 2004) \_\_\_\_\_

Total donations available: lines 006 + 012 - 013 \_\_\_\_\_

#### Amount applied against taxable income

Not exceeding the lesser of:

total donations available (line 014) and maximum deduction calculation (line 048),

not exceeding the Alberta net income for tax purposes (schedule 12, line 054) \_\_\_\_\_

**Carry forward the amount at line 016 to Schedule 12, line 056**

Charitable donations closing balance: lines 014 - 016 \_\_\_\_\_

### AREA B - Maximum deduction calculation for donations for taxation years starting after 1996

Alberta net income for tax purposes\*: Schedule 12, line 054 X 75% \_\_\_\_\_

■	030	
■	032	
■	034	

Taxable capital gains arising in respect of gifts of capital property \_\_\_\_\_

Taxable capital gain in respect of deemed gifts of non-qualifying securities per ITA subsection 40(1.01) \_\_\_\_\_

■	036	
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The amount of the recapture of capital cost allowance in respect of charitable gifts \_\_\_\_\_

■	038	
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Proceeds of dispositions less outlays and expenses \_\_\_\_\_

■	040	
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The capital cost \_\_\_\_\_

■	042	
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The lesser of amounts on lines 038 and 040 \_\_\_\_\_

■	044	
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The lesser of amounts on lines 036 and 042 \_\_\_\_\_

■	046	
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Calculate: (lines 032 + 034 + 044) X 25% \_\_\_\_\_

■	048	
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Maximum deduction allowable: lines 030 + 046 \_\_\_\_\_

\* For credit unions this amount is before the deduction of payments pursuant to allocations in proportion to borrowing and bonus interest.

CAN: \_\_\_\_\_

Taxation Year Ending: \_\_\_\_\_

**GIFTS to Canada or a province, gifts of certified cultural property  
and gifts of certified ecologically sensitive land**  
(Report the combined totals for all three categories of gifts)

Gifts balance at the end of the preceding taxation year	■ 062	
Deduct: gifts expired after five taxation years, or after ten taxation years for gifts of certified ecological sensitive land made after February 10, 2014	■ 064	
Gifts balance at the beginning of the taxation year	■ 066	
Add: Gifts transferred on amalgamation or wind-up of a subsidiary	■ 068	
Total current year gifts	■ 070	
Subtotal: Lines 068 + 070	■ 072	
Deduct: Adjustment for an acquisition of control (for donations made after March 22, 2004)	■ 073	
Total gifts available: lines 066 + 072 - 073	■ 074	
Deduct: Amount applied against taxable income	■ 076	
<b>Carry forward the amount at line 076 to Schedule 12, line 058</b>	■ 078	
Gifts closing balance: lines 074 - 076		

If the corporation elects to differ its Alberta claim for additional deduction for gifts of medicine (line 660 on Federal T2 Schedule 2), please enter the Alberta amount on Schedule 12, line 40, the federal amount on Schedule 12, line 41 and provide the explanation of the difference on Alberta Schedule 12, line 48.

**Amount available for carryforward by year of origin**

You can complete this part to show all the donations and gifts from previous years available for carryforward by year of origin. This will help you determine the amount that could expire in the following years.

Year of origin YYYY/MM/DD ■ 090	Charitable donations available for carryforward ■ 092	Gifts to Canada, a province, or territory available for carryforward ■ 094	Gifts of certified cultural property available for carryforward ■ 096	Gifts of certified ecological sensitive land available for carryforward ■ 098	Additional deduction for gifts of medicine available for carryforward ■ 100
Totals:					