

Name: _____	YYYY MM DD	For Department Use ■ 001
CAN: _____	Taxation Year Ending: _____	
<p>For use by a corporation for a taxation year in which the corporation is claiming the Innovation Employment Grant (IEG). Schedule 29 must be received by Alberta Treasury Board and Finance, Tax and Revenue Administration within 15 months after the day on or before which the corporation is required to file its AT1 for the year. For additional information on completing Schedule 29, see the Guide to Claiming the Innovation Employment Grant (the Guide).</p> <p>Report all monetary values in dollars; DO NOT include cents.</p>		

Eligible Expenditures for IEG Purposes

Federal amount of qualified SR&ED expenditures at line 559 of federal T661 _____	■ 003	
Portion of line 559 of federal T661 carried out in Alberta _____	■ 005	
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559 _____	■ 007	
Add: Alberta proxy amount _____	■ 009	
Add: IEG that reduced the federal expenditure in line 559 of federal T661 in the taxation year _____	■ 011	
Add: Alberta portion of any repayment of government assistance (other than an IEG) or a contract payment made in the taxation year that relates to amounts included in line 005 above made in the taxation year or any preceding taxation year (portion of line 560 of federal T661 that relates to Alberta other than an (IEG)) _____	■ 025	
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025) _____	■ 031	

Select the primary field of science or technology the corporation is involved in:

- | | |
|---------------------------------|---------------------------------|
| 1 = Natural and formal sciences | 3 = Medical and health sciences |
| 2 = Engineering and technology | 4 = Agricultural sciences |

■ 040	
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Maximum Expenditure Limit

Is the corporation associated with one or more corporations for IEG purposes? _____

100	Yes	No

If "Yes", complete page 3.

If the corporation is associated (line 100 = Yes), enter the allocated amount from applicable line 240 on page 3 _____

102	
104	

If the corporation is not associated (line 100 = No), calculate the following and enter the amount on line 104 _____

\$4,000,000 X days in tax year *

365 **

108	
108	

Maximum expenditure limit for the year (line 102 or line 104 as applicable) _____

* After December 31, 2020 to a maximum of 365, or 366 if the taxation year includes February 29

** 366 days if the taxation year includes February 29

Alberta Innovation Employment Grant Calculation

Calculate: (Lesser of line 031 and line 108) X 8% _____

110	
112	

Non-associated - Base Amount

Eligible expenditures for the first preceding year _____

114	
116	

Eligible expenditures for the second preceding year _____

118	
118	

Base amount: average of line 114 + line 116 _____

Associated - Base Amount

Aggregate eligible expenditures of all associated corporation(s) for the first preceding year (from line 280 of page 3 of Schedule 29) _____

120	
122	

Aggregate eligible expenditures of all associated corporation(s) for the second preceding year (from line 290 of page 3 of Schedule 29) _____

124	
124	

Base amount: average of line 120 + line 122 _____

*If the corporation is associated with one or more corporations in the taxation year, the Base Amount is the amount that is the average of (1) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations, and (2) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, taxation year immediately preceding the taxation year described in (1).

If the corporation is NOT associated with one or more corporations in the taxation year, the Base Amount is the amount that is the average of the eligible expenditures of the corporation for the two immediately preceding taxation years.

For the purposes of determining the Base Amount for a taxation year, eligible expenditures for a preceding year are calculated in the same way as line 031 of page 1.

Taxable Capital** _____

126	
128	

(((\$40,000,000 - (line 126 - \$10,000,000))***/\$40,000,000) _____

128	
128	

** If the corporation is associated with one or more corporations in the taxation year, the Taxable Capital is the total of all amounts, each of which is the taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations.

If the corporation is NOT associated with one or more corporations in the taxation year, the Taxable Capital is the amount of its taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its immediately preceding taxation year.

*** If Taxable Capital is less than or equal to \$10,000,000, enter 1 on line 128

IEG (line 110 + line 112) x line 128 _____

130	
132	

If the corporation has received an IEG in respect of property that is sold or converted to commercial use during the taxation year, enter the amount of recapture _____

132	
134	

NET IEG (line 130 - line 132) _____

134	
134	

Enter amount from line 134 on AT1 page 2, line 129

