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).

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

### Eligible Expenditures for IEG Purposes

<table>
<thead>
<tr>
<th>Description</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal amount of qualified SR&amp;ED expenditures at line 559 of federal T661</td>
<td>003</td>
</tr>
<tr>
<td>Portion of line 559 of federal T661 carried out in Alberta</td>
<td>005</td>
</tr>
<tr>
<td>Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559</td>
<td>007</td>
</tr>
<tr>
<td>Add: Alberta proxy amount</td>
<td>009</td>
</tr>
<tr>
<td>Add: IEG that reduced the federal expenditure in line 559 of federal T661 in the taxation year</td>
<td>011</td>
</tr>
<tr>
<td>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)</td>
<td>025</td>
</tr>
</tbody>
</table>

**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  
2 = Engineering and technology  
3 = Medical and health sciences  
4 = Agricultural sciences

040
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

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

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

Maximum expenditure limit for the year (line 102 or line 104 as applicable) □ 108

* 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

Calculate: ((Lesser of line 031 and line 108) - Base Amount*) X 12% □ 112

Non-associated - Base Amount

Eligible expenditures for the first preceding year □ 114

Eligible expenditures for the second preceding year □ 116

Base amount: average of line 114 + line 116 □ 118

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

Aggregate eligible expenditures of all associated corporation(s) for the second preceding year (from line 290 of page 3 of Schedule 29) □ 122

Base amount: average of line 120 + line 122 □ 124

*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 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 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

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

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

NET IEG (line 130 - line 132) □ 134

Enter amount from line 134 on AT1 page 2, line 129
### ALBERTA INNOVATION EMPLOYMENT GRANT
### AGREEMENT AMONG ASSOCIATED CORPORATIONS

**CAN:** ____________

**Taxation Year Ending:** ____________

A qualified corporation is required to share the maximum expenditure limit with one or more associated corporations that claim an IEG in taxation years within the same calendar year. One copy of this completed agreement is to be filed by each corporation of the group with its AT1 for the taxation year. A new agreement must be filed in respect of each taxation year. Use additional pages if space is insufficient.

The Alberta Corporate Account Number of the associated corporation with the longest taxation year:
*(Enter the 9 or 10 digit account number)*

<table>
<thead>
<tr>
<th>Taxation Year Beginning</th>
<th>Taxation Year Ending</th>
<th>Number of days in the longest year</th>
</tr>
</thead>
<tbody>
<tr>
<td>202 YYYY MM DD</td>
<td>204 YYYY MM DD</td>
<td>206 (max. 365 days **)</td>
</tr>
</tbody>
</table>

\[
\text{Maximum Expenditure Limit} = \frac{4,000,000}{365} \times (\frac{\text{longest year}}{365}) = 208
\]

**366 days if the longest taxation year includes February 29**

### Allocation of the Maximum Expenditure Limit

<table>
<thead>
<tr>
<th><strong>220</strong></th>
<th><strong>230</strong></th>
<th><strong>240</strong></th>
<th><strong>250</strong></th>
<th><strong>260</strong></th>
<th><strong>265</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>220</strong> Federal Business Number (FBN)</td>
<td><strong>230</strong> Alberta Corporate Account Number (CAN)</td>
<td>Allocated Amount</td>
<td>Enter eligible expenditures for the first preceding year</td>
<td>Enter eligible expenditures for the second preceding year</td>
<td>Enter Taxable Capital for the first preceding year</td>
</tr>
</tbody>
</table>

**Total Allocated Maximum Expenditure Limit *****

**Aggregate total of eligible expenditures from all associated corporation(s) for the first preceding year**

**Aggregate total of eligible expenditures from all associated corporation(s) for the second preceding year**

**Total Taxable Capital from all associated corporation(s) for the first preceding year**

### Name of person or firm who prepared this form

Name (please print): ____________________________ Title: ____________________________

Firm Name, if applicable (please print): ____________________________

Telephone Number: ____________________________ Date: ____________________________

AT29 (May-21) Form authorized and prescribed by the President of Treasury Board and Minister of Finance