

Tax and Revenue Administration (TRA)

Alberta Corporate Tax Act

Guide to Claiming the Alberta Scientific Research and Experimental Development (SR&ED) Tax Credit

Last updated: April 1, 2013

Every effort has been made to ensure the contents of this guide are accurate and consistent with Alberta legislation. However, if a discrepancy should occur between this guide and Alberta legislation, Alberta legislation takes precedence.

Guide to Claiming the Alberta Scientific Research and Experimental Development (SR&ED) Tax Credit (AT1 Schedule 9 and AT1 Schedule 9 Supplemental)

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Note: for toll-free service in Alberta, call 310-0000, then enter the number.



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Introduction

This guide contains information for completing the Alberta SR&ED Tax Credit forms – [AT1 Schedule 9 \(Form AT190\)](#) and [AT1 Schedule 9 Supplemental \(Form AT192\)](#). A two-step calculation for claiming the Alberta SR&ED tax credit has been developed. The first step determines the SR&ED tax credit using the qualified corporation's eligible expenditures. The second step uses the Alberta SR&ED tax credit from the first step to calculate the federal qualified SR&ED expenditures on line 559 of federal form T661. The two-step calculation is necessary to avoid a circular calculation because the Alberta SR&ED tax credit reduces the federal qualified SR&ED expenditures on federal form T661.

Part of the Alberta SR&ED tax credit calculation includes a reduction to the credit based on the amount of federal investment tax credits for SR&ED in Alberta that were received in the prior year (the Grind). The Grind has been eliminated for taxation years ending after March 31, 2012. Therefore, SR&ED expenditures eligible for the Alberta SR&ED tax credit are no longer reduced by the amount of any federal SR&ED tax credit received in a preceding year. Additional technical changes have been made to the Alberta SR&ED tax credit program effective January 1, 2009.

As a result of the changes noted above, AT1 Schedule 9 has been revised. Use the revised form to claim the Alberta SR&ED tax credit for all taxation years. In addition to completing the AT1 Schedule 9, for taxation years ending on or before March 31, 2012, use AT1 Schedule 9 Supplemental to calculate the Grind. You do not need to complete AT1 Schedule 9 Supplemental for taxation years ending after March 31, 2012.

To correctly calculate the Alberta SR&ED tax credit for taxation years ending on or before March 31, 2012, recalculate your previously filed Alberta SR&ED tax credit claims on the most recent version of AT1 Schedule 9 and AT1 Schedule 9 Supplemental.

We have included some examples in the appendix at the end of this guide to illustrate how to complete the AT1 Schedule 9 and AT1 Schedule 9 Supplemental.

Before Completing AT1 Schedule 9

Before completing [AT1 Schedule 9 \(Form AT190\)](#) and [AT1 Schedule 9 Supplemental \(Form AT192\)](#), if applicable, complete [form AT4960, "Listing of SR&ED Projects Claimed in Alberta"](#).

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Completing AT4960 - Listing of SR&ED Projects Claimed in Alberta

This form shows, project-by-project, the portion of the SR&ED claim carried out by a qualified corporation through a permanent establishment in Alberta in the taxation year. Use additional forms if you require extra space.

- If all the federal expenditures of the corporation for the taxation year were carried out in Alberta, do **not** file form AT4960, "Listing of SR&ED Projects Claimed in Alberta" with the AT1 Schedule 9.
- If the corporation has federal qualified SR&ED expenditures in Alberta and another province, the corporation **should** file form AT4960.
- In all cases, form AT4960 must be available for review, if requested.

Identification Information

Enter the corporation's legal name, Alberta corporate account number and the taxation year-end in the lines provided.

For each Alberta SR&ED project provide the following information:

Line 101: Project title

Enter the project title (and identification code, if applicable) as shown on line 200 of the federal form T661.

Line 103: Project code

Enter the project code as shown on line 206 of the federal form T661.

Line 105: Portion of federal T661 line 559 incurred in Alberta

For each project, enter the portion of federal qualified SR&ED expenditures from line 559 of the federal form T661 that were incurred in Alberta in the taxation year after December 31, 2008, calculated without the Alberta SR&ED tax credit.

Line 107: Portion of federal T661 line 559 incurred outside Alberta

Enter the portion of federal qualified SR&ED expenditures from line 559 of the federal form T661 incurred outside Alberta in the taxation year after December 31, 2008.

Line 109: Total salaries and wages incurred in SR&ED in Alberta

Enter the portion of the federal salary base from line 818 of the federal form T661 incurred in Alberta after December 31, 2008 for each project in the taxation year. This is the amount of salaries and wages for employees directly engaged in SR&ED incurred in Alberta. The amount excludes bonuses, remuneration based on profits, and taxable benefits. With certain limitations, the amount also includes salaries and wages of specified employees directly engaged in SR&ED incurred in Alberta.

Line 111: Total prescribed proxy amount included in Alberta portion

Enter the portion of the federal prescribed proxy amount from the federal form T661 line 559 that is for SR&ED carried out in Alberta after December 31, 2008 for each project in the taxation year. Leave the line blank if you did not use the prescribed proxy method federally.

Line 113: Alberta proxy amount for each project

Enter the project's Alberta proxy amount on line 113. An Alberta proxy amount must be claimed if the corporation used the prescribed proxy method federally. The Alberta proxy calculation has the same limits as the federal prescribed proxy calculation and is calculated by multiplying line 109 by 65 percent.

Lines 135 to 161: Jurisdiction(s) where federal qualified expenditures were incurred

Enter the total federal qualified SR&ED expenditures from line 559 of the federal form T661 showing the jurisdiction(s) where the expenses were incurred.

Line 170: Total of all jurisdictions

Enter the total of lines 135 to 161.

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Completing AT1 Schedule 9

The calculation of the Alberta SR&ED tax credit is a two-step process. In the first step calculate the credit based on the federal expenditures before adjusting the federal amounts on federal form T661 to reflect the Alberta credit amount. Once you have calculated the Alberta credit, enter the amount of the credit on federal form T661 as provincial government assistance (at lines 513 and/or 514) and recalculate the respective federal totals on the federal form. In the second step, enter the recalculated federal amounts on Part 4 of federal form T661. To prevent a circular calculation, add back on AT1 Schedule 9 the Alberta SR&ED tax credit that was calculated in step 1.

Identification Information

Enter the corporation's legal name, Alberta corporate account number and the taxation year-end in the lines provided.

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Step 1: Determining the SR&ED expenses eligible for Alberta SR&ED tax credit

Line 003: Federal amount of total qualified SR&ED expenses

Leave this line blank until Step 2.

Line 005: Portion of line 559 of federal T661 carried out in Alberta

Enter the total of the column in line 105 of the "Listing of SR&ED Projects Claimed in Alberta" on line 005.

Line 007: Federal prescribed proxy amount (if any)

Enter the federal prescribed proxy amount included in the Alberta portion of federal form T661 line 559. This is the total of line 111 from the "Listing of SR&ED Projects Claimed in Alberta". Leave this line blank if the corporation did not use the prescribed proxy method federally.

Line 009: Alberta proxy amount (if any)

Enter the Alberta proxy amount. This is the total of line 113 from the "Listing of SR&ED Projects Claimed in Alberta". You are required to claim an Alberta proxy amount if the corporation used the prescribed proxy method federally.

Line 011: Alberta SR&ED tax credit that reduced the federal expense in line 559 of the federal T661

Leave this line blank until step 2, when you have calculated the Alberta SR&ED tax credit, as described below.

Line 025: Alberta portion of any repayment of assistance and contract payments made in the year

Enter the Alberta portion of any repayment of assistance and contract payments made in the year that relates to amounts included in line 005 in the current year, or any prior year. This is the portion of line 560 on the federal form T661 that relates to Alberta other than an Alberta SR&ED tax credit.

Line 031: Total eligible expenditures for Alberta purposes

Calculate the corporation's eligible expenditures for Alberta purposes. This amount is the result of line 005 minus line 007, plus line 009, plus line 011 (which is zero under this step), plus line 025.

Line 040: Primary field of science or technology

Enter the primary field of science or technology in which the corporation is engaged. Use Appendix 1 of the federal Guide to Form T661 to determine the primary field of science or technology.

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Determining the maximum expenditure limit

Line 100: Association with one or more corporations

If the corporation claiming the Alberta SR&ED tax credit is associated with one or more other corporations claiming the credit, check “YES” on line 100 and proceed to line 102. If the corporation is not associated for SR&ED with one or more corporations, check “NO” on line 100 and proceed to line 104.

Line 102: Corporation is associated

Enter the amount of the maximum expenditure limit allocated to the associated corporation as shown on applicable line 240 of the AT1 Schedule 9, page 3. See the section on “Agreement among Associated Corporations” for details of the calculation. If the corporation is not associated with one or more corporations for SR&ED purposes, leave this line blank.

Line 104: Corporation is not associated

Calculate the non-associated corporation’s maximum expenditure limit for the year. Maximum days in a year should be 365 (or 366, if the taxation year includes February 29.) If the corporation is associated for SR&ED purposes with other corporations, leave this line blank.

Line 108: Maximum expenditure limit for the year

Enter the amount from either line 102 or line 104, as applicable.

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Calculating the Alberta SR&ED tax credit

Line 110: Alberta SR&ED tax credit

Calculate the corporation’s Alberta SR&ED tax credit using the lesser of line 031 (from page 1 of AT1 Schedule 9) or line 108, then multiply the amount by 10 per cent. Enter this amount on line 110. The Alberta SR&ED tax credit is considered to be provincial government assistance and should be included now in the amount reported on line 513 of the federal form T661.

Line 112: Amount of recapture

Calculate the amount of any recapture of the Alberta SR&ED tax credit if the corporation has disposed (or is deemed to have disposed) of any property for which a tax credit was received. Refer to Information Circular SRED-1 for more information about recapture. Recapture of the Alberta SR&ED tax credit is considered to be a repayment of assistance and should be included in the amount reported on line 560 of the federal form T661.

Line 114: Subtotal Alberta SR&ED tax credit

Calculate the Alberta SR&ED tax credit by subtracting line 112 from line 110.

Line 116: Alberta portion of prior year federal investment tax credit

For taxation years ending on or before March 31, 2012, complete AT1 Schedule 9 Supplemental now (refer to the instructions for this form on page 9). Enter the amount from line 428 of the AT1 Schedule 9 Supplemental. The Grind is considered to be a repayment of assistance and should be included in the amount reported on line 560 of the federal form T661.

For taxation years ending after March 31, 2012, enter "0" on line 116, as the AT1 Schedule 9 Supplemental is not required.

If the corporation has not previously submitted an Alberta SR&ED tax credit claim for any taxation year, enter "0" on line 116, as the AT1 Schedule 9 Supplemental is not required.

If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. If more than one AT1 Schedule 9 Supplemental is required, combine the total of the amounts at line 428 of each AT1 Schedule 9 Supplemental and enter the combined total on line 116 of AT1 Schedule 9.

Line 120 – Net Alberta SR&ED tax credit or repayment

Leave this line blank until step 2.

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Step 2: Final calculation of the Alberta SR&ED tax credit

At this point, the amounts calculated at lines 110, 112 and 116 of the AT1 Schedule 9 should already have been entered on federal form T661 as provincial government assistance or repayments of assistance.

All instructions from this point forward assume that the Alberta SR&ED tax credit has been deducted at line 513 in the federal form T661 calculation.

This section will refer only to the amounts that will change in step 2.

Line 003: Federal amount of total qualified SR&ED expenditures

Enter the total qualified SR&ED expenditures shown on line 559 of the federal form T661 after you have calculated the amount of the Alberta SR&ED tax credit and deducted that amount as government assistance (line 513) on the federal form.

Line 005: Portion of line 559 of federal T661 carried out in Alberta

Reduce the amount previously entered on line 005 of the AT1 Schedule 9 in step 1 by the amount calculated at line 110 of the AT1 Schedule 9 in step 1. Enter this amount on line 005.

Line 011: Alberta SR&ED tax credit that reduced the federal expense in line 559 of the federal T661

Enter the amount calculated at line 110 of the AT1 Schedule 9.

Line 025: Alberta portion of any repayment of assistance and contract payments made in the year

Enter the portion of line 560 on the federal form T661 that relates to Alberta. The amount reported on line 560 of the T661 will have changed if the corporation entered an amount on line 116 of the AT1 Schedule 9; however, line 025 should only include assistance other than the Alberta SR&ED tax credit.

Line 031: Total eligible expenditures for Alberta purposes

The amount calculated at line 031 in step 2 should be the same as it was in step 1. This amount is the result of line 005 minus line 007, plus line 009, plus line 011, plus line 025.

Amounts calculated in Step 2 replace the amounts previously calculated in Step 1 in the AT1 Schedule 9.

Line 120: Net Alberta SR&ED tax credit or repayment

Calculate the total Alberta SR&ED tax credit by subtracting line 116 from line 114. Enter this amount on AT1 page 2, line 081. If this amount is positive, the amount will reduce the corporation's tax liability or any other amounts owing to the Alberta government. Any remaining credit amount may be paid to the corporation. If the amount calculated is negative, this amount will increase taxes payable by the corporation to the Alberta government.

Name of person or firm who prepared the SR&ED schedule

Enter the name, title, and firm (if applicable) of the person or firm that prepared this form at the bottom of page 2 of the AT1 Schedule 9. Enter the contact telephone number of the person or firm and the date the form was completed.

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Agreement among Associated Corporations

If for the corporation claiming the Alberta SR&ED tax credit you checked the "Yes" box on line 100 of page 2 of the AT1 Schedule 9, then you will be required to complete page 3 of AT1 Schedule 9.

Complete page 3 of the AT1 Schedule 9 when two or more associated corporations have each claimed the SR&ED tax credit for Alberta in their taxation year ending in the same calendar year. File one copy of the completed agreement for each associated corporation with its AT1 Schedule 9 for the taxation year. File a new agreement for each taxation year. Use additional forms if you need extra space.

Identification Information

Enter the corporation's Alberta corporate account number and the taxation year-end in the lines provided.

Line 200: Alberta corporate account number of associated corporation with the longest taxation year

Provide the Alberta corporate account number of the Alberta SR&ED tax credit associated corporation with the greatest number of days in its taxation year.

Line 202: Taxation year beginning

Enter the date the taxation year begins for that corporation.

Line 204: Taxation year ending

Enter the date the taxation year ends for that corporation.

Line 206: Number of days in the longest year

Enter the number of days in the taxation year for that corporation. The maximum should be 365 (or 366, if the longest taxation year includes February 29.)

Line 208: SR&ED maximum expenditure limit

Calculate the SR&ED maximum expenditure limit to be allocated among the corporations associated for Alberta SR&ED tax credit. Multiply \$4,000,000 by line 206 and divide by 365, (or 366, if the longest taxation year includes February 29).

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Allocation of the maximum expenditure limit

For each corporation associated for Alberta SR&ED tax credit purposes enter the following:

Line 220: Name of the corporation

Line 230: Alberta corporate account number

Line 240: Allocated amount

Enter the amount of the maximum expenditure limit allocated to the corporation for its Alberta SR&ED tax credit claim on line 102 of AT1 Schedule 9, page 2.

Line 250: Total allocated maximum expenditure limit

Calculate the total allocated maximum expenditure as the sum of all entries on line 240. The total allocated maximum expenditure limit calculated on line 250 cannot exceed the maximum expenditure limit entered on line 208 above.

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Completing AT1 Schedule 9 Supplemental

Alberta Portion of Prior Year Federal Investment Tax Credit

Use AT1 Schedule 9 Supplemental, in combination with AT1 Schedule 9 for taxation years ending on or before March 31, 2012 to calculate the Grind. The AT1 Schedule 9 Supplemental is not required if the corporation has not submitted an Alberta SR&ED tax credit claim for a previous taxation year or for taxation years ending after March 31, 2012.

The appendix to this guide shows examples for completing AT1 Schedule 9 and AT1 Schedule 9 Supplemental.

Prior year line items of the AT1 Schedule 9 refer to the current version of AT1 Schedule 9. If you have submitted a claim for the Alberta SR&ED tax credit for a previous taxation year using a previous version of AT1 Schedule 9, then please recalculate amounts for the prior years using the current version of AT1 Schedule 9.

The AT1 Schedule 9 Supplemental is prepared in respect of federal investment tax credits claimed in the immediately preceding year to reduce federal taxable income. The federal investment tax credits claimed in the immediately preceding year may have originated in the immediately preceding taxation year or they may have been carried forward from another taxation year end. If federal investment tax credits applied in the immediately preceding taxation year originated in more than one taxation year end, a separate AT1 Schedule 9 Supplemental must be prepared for each year in which investment tax credits originated. Please enter the taxation year end in which the investment tax credits originated in the space designated.

The instructions for this schedule may change if the amount to be reported at line 424 of the AT1 Schedule 9 Supplemental includes investment tax credits applied in the previous taxation year, but originated in taxation years other than the immediately preceding taxation year.

When completing the AT1 Schedule 9 Supplemental for a taxation year other than the immediately preceding taxation year, replace all references to the “prior year” or “immediately preceding taxation year” with “the year in which the respective federal investment tax credits originated”. Please refer to the specific instruction for line 424 when preparing the AT1 Schedule 9 Supplemental for a year other than the immediately preceding taxation year.

Line 400: Prior year eligible expenditures less prior year Alberta SR&ED tax credit

Enter the prior year amount of eligible expenditures for the Alberta SR&ED tax credit reported on line 031 of AT1 Schedule 9 in the prior year minus the Alberta SR&ED tax credit reported on line 110 on the AT1 Schedule 9 in the prior year.

Line 402: Prior year maximum expenditure limit less prior year Alberta SR&ED tax credit

Enter the amount of the maximum expenditure limit reported on line 108 of the prior year AT1 Schedule 9 minus the Alberta SR&ED tax credit reported on line 110 of the AT1 Schedule 9 in the prior year.

Line 404

Enter the lesser of the amounts from line 400 and line 402.

Line 406

Enter the amount calculated by the formula $A \times B / C$ where:

A = the prior year federal expenditure limit reported on line 410 of federal T2 Schedule 31 in the prior year,

B = the amount of prior year eligible expenditures minus the prior year Alberta SR&ED tax credit as reported on line 400 above,

C = the prior year federal expenditures of the corporation reported on line 559 of the federal form T661 in the prior year.

Line 408

Enter the lesser of the amounts from line 404 or line 406.

Line 410

Enter the amount calculated by multiplying the amount on line 408 by 35 per cent.

Line 412: Prior year eligible expenditures less prior year Alberta SR&ED tax credit

Enter the amount of the prior year eligible expenditures minus the prior year Alberta SR&ED tax credit reported on line 400 above minus line 406.

Line 414

Enter the greater of the amount on line 412 or zero.

Line 416 – Prior year maximum expenditure limit minus prior year Alberta SR&ED tax credit

Enter the amount of the prior year maximum expenditure limit minus the prior year Alberta SR&ED tax credit reported on line 402 above, minus line 406.

Line 418

Enter the greater of the amount on line 416 or zero.

Line 420

Enter the lesser of the amounts from line 414 or line 418.

Line 422

Enter the amount calculated by multiplying the amount on line 420 by 20 per cent.

Line 424 – Federal SR&ED investment tax credits for the preceding year deducted from federal tax payable

Enter the amount of the federal investment tax credits for SR&ED for the immediately preceding taxation year that were deducted from federal tax payable in that year as reported on line 435 of the current year federal form T661.

If the amount reported on line 435 of the current year federal form T661 originated in more than one taxation year, complete a separate AT1 Schedule 9 Supplemental for each taxation year in which the investment tax credits originated. The amount entered on line 424 of each AT1 Schedule 9 Supplemental should relate to the investment tax credits originating in a single taxation year. For example, if in the immediately preceding taxation year the corporation deducted federal investment tax credits originating in 2009 and 2010, an AT1 Schedule 9 Supplemental form will be prepared in respect of the 2009 taxation year investment tax credits, and a second form will be prepared in respect of the 2010 taxation year investment tax credits. When completing the AT1 Schedule 9 Supplemental form for the 2009 investment tax credits, at line 424, enter only the portion of the federal investment tax credits deducted from federal tax payable in the immediately preceding year that originated in 2009.

If any portion of the amount reported on line 435 of the federal form T661 was incurred before January 1, 2009, do not include this portion on line 424.

Line 426 – Amount of federal SR&ED investment tax credits for the preceding taxation year

Enter the amount of federal SR&ED investment tax credits for the immediately preceding taxation year as reported on line 540 of the federal T2 Schedule 31 in the prior year.

Line 428

Add together the amounts on line 410 and line 422. Divide the amount on line 424 by the amount on line 426. Multiply these two amounts by each other, then multiply the resulting amount by 10 per cent. Enter this final amount on line 428 and on line 116 on page 2 of AT1 Schedule 9.

If completing more than one AT1 Schedule 9 Supplemental because in the immediately preceding taxation year the corporation applied federal investment tax credits for SR&ED that originated in more than one taxation year, combine the total of the amounts at line 428 of each AT1 Schedule 9 Supplemental and enter the combined total on line 116 of AT1 Schedule 9.

The appendix at the end of this guide shows an example of how to complete AT1 Schedule 9 and AT1 Schedule 9 Supplemental when more than one AT1 Schedule 9 Supplemental is required.

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Filing the AT1 Schedule 9 and AT1 Schedule 9 Supplemental

The AT1 Schedule 9, AT1 Schedule 9 Supplemental (if applicable) and form AT4960, “Listing of SR&ED Projects Claimed in Alberta” (if applicable) must be received by Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA) within 15 months of the corporation’s filing due date for the corporate income tax return for the year (or within 21 months of the taxation year-end in which the Alberta SR&ED eligible expenditures were incurred).

Submit the forms to TRA by [CIT net file using approved software](#), or by mail or courier to TRA at 9811 109 Street, Edmonton, AB T5K 2L5. If the AT1 is filed on time and accepted by TRA, but is filed late with the Canada Revenue Agency (CRA), no Alberta SR&ED tax credit will be allowed.

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Functional Currency

The amount of any Alberta SR&ED tax credit paid to a corporation reporting in functional currency will be converted from the functional currency to Canadian dollars at the average exchange rate for the taxation year as defined in the Regulation.

Contact Information and Useful Links

Contact Tax and Revenue Administration (TRA):	Email: TRA.Revenue@gov.ab.ca
Visit our website:	tra.alberta.ca
Subscribe to receive email updates:	tra.alberta.ca/subscribe.html
TRA Client Self-Service (TRACS):	tra.alberta.ca/tracs

Appendix: Calculation Examples

The following examples are intended to illustrate the calculation of the Alberta SR&ED tax credit using AT1 Schedule 9 and AT1 Schedule 9 Supplemental.

Example 1

This example shows the calculation of the Alberta SR&ED tax credit in a taxation year in which all the federal investment tax credits for the immediately preceding taxation year were applied in the same year in which the credits originated, resulting in a calculation of an amount on AT1 Schedule 9 Supplemental.

The assumptions made in Example 1 include:

- the AT1 Schedule 9 and AT1 Schedule 9 Supplemental are for the taxation year end January 31, 2012;
- the corporation is a Canadian-controlled private corporation not associated for SR&ED with any other corporation;
- in the previous taxation year the corporation has a federal SR&ED expenditure limit of \$3 million and an Alberta maximum expenditure limit of \$4 million;
- the corporation incurred \$100,000 of federal qualified SR&ED expenditures for investment tax credit purposes (before considering the Alberta SR&ED tax credit calculation) for each of the taxation years ended January 31, 2011 and January 31, 2012; and
- all the federal qualified SR&ED expenditures for investment tax credit (ITC) purposes for the year were carried out in Alberta.

The following amounts from federal and Alberta schedules are used to complete Example 1, AT1 Schedule 9 Supplemental:

AT1 Schedule 9 for the taxation year ended January 31, 2011 (prior year)

Line 031	Eligible expenditures for Alberta purposes	\$100,000
Line 108	Maximum expenditure limit for the year	\$4,000,000
Line 110	Alberta SR&ED Tax Credit	\$10,000

Federal Schedule 31 for the taxation year ended January 31, 2011

Line 410	SR&ED expenditure limit	\$3,000,000
Line 540	ITC from SR&ED, current year credit	\$31,500

Federal Schedule T661 for the taxation year ended January 31, 2011

Line 559	Qualified SR&ED expenditures	\$90,000
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Federal Schedule T661 for the taxation year ended January 31, 2012

Line 435	SR&ED ITCs applied in the prior year	\$31,500
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Example 2

Example 2 shows the calculation of the Alberta SR&ED tax credit in a taxation year in which the federal investment tax credits applied in the immediately preceding taxation year originated in three different taxation years. In this example it is necessary to prepare three AT1 Schedule 9 Supplemental forms and add together the amounts at line 428 of each form and enter the combined total on line 116 of AT1 Schedule 9.

The assumptions made in Example 2 include:

- the AT1 Schedule 9 and AT1 Schedule 9 Supplemental are for the taxation year ended January 31, 2012;
- the corporation is a Canadian-controlled private corporation not associated for SR&ED with any other corporation;
- all the federal qualified SR&ED expenditures for ITC purposes for all years were carried out in Alberta;
- for the taxation year ended January 31, 2009, the Alberta maximum expenditure limit of \$339,726 was pro-rated to reflect the number of days after December 31, 2008, which is the date when the Alberta SR&ED tax credit program began;
- for the taxation years ended January 31, 2010 and January 31, 2011 the corporation had an Alberta maximum expenditure limit of \$4 million;
- the corporation had a federal SR&ED expenditure limit of \$3 million for all taxation years;
- the corporation incurred federal qualified SR&ED expenditures for ITC purposes (before considering the Alberta SR&ED tax credit calculation) as follows:
 - January 31, 2009 – \$100,000
 - January 31, 2010 – \$200,000
 - January 31, 2011 – \$150,000
 - January 31, 2012 – \$110,000;
- the corporation applied federal ITCs for SR&ED in the immediately preceding taxation year as follows:
 - amount for taxation year ended January 31, 2009 – \$31,500
 - amount for taxation year ended January 31, 2010 – \$63,000
 - amount for taxation year ended January 31, 2011 – \$5,500.

The following amounts from federal and Alberta schedules are used to complete Example 2, AT1 Schedule 9 Supplemental in respect of ITCs originating in the January 31, 2009 taxation year:

AT1 Schedule 9 for the taxation year ended January 31, 2009

Line 031	Eligible expenditures for Alberta purposes	\$100,000
Line 108	Maximum expenditure limit for the year	\$339,726

(Note: the maximum expenditure limit on Line 108 has been prorated to reflect the number of days in the taxation year after December 31, 2008 (\$4,000,000 X 31/365))

Line 110	Alberta SR&ED Tax Credit	\$10,000
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Federal Schedule 31 for the taxation year ended January 31, 2009

Line 410	SR&ED expenditure limit	\$3,000,000
Line 540	ITC from SR&ED, current year credit	\$31,500

Federal Schedule T661 for the taxation year ended January 31, 2009

Line 559	Qualified SR&ED expenditures	\$90,000
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Federal Schedule T661 for the taxation year ended January 31, 2012

Line 435	SR&ED ITCs (from 2009) applied in the prior year	\$31,500
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(Note: the total ITCs from all years applied on line 435 is \$100,000)

The following amounts from federal and Alberta schedules are used to complete Example 2, Schedule 9 Supplemental in respect of ITCs originating in January 31, 2010 taxation year:

AT1 Schedule 9 for the taxation year-end January 31, 2010

Line 031	Eligible expenditures for Alberta purposes	\$200,000
Line 108	Maximum expenditure limit for the year	\$4,000,000
Line 110	Alberta SR&ED Tax Credit	\$20,000

Federal Schedule 31 for the taxation year ended January 31, 2010

Line 410	SR&ED expenditure limit	\$3,000,000
Line 540	ITC from SR&ED, current year credit	\$63,000

Federal Schedule T661 for the taxation year ended January 31, 2010

Line 559	Qualified SR&ED expenditures	\$180,000
----------	------------------------------	-----------

Federal Schedule T661 for the taxation year ended January 31, 2012

Line 435	SR&ED ITCs (from 2010) applied in the prior year	\$63,000
----------	--	----------

(Note: the total ITCs from all years applied on line 435 is \$100,000)

The following amounts from federal and Alberta schedules are used to complete Example 2, AT1 Schedule 9 Supplemental in respect of ITCs originating in the January 31, 2011 taxation year:

AT1 Schedule 9 for the taxation year-end January 31, 2011

Line 031	Eligible expenditures for Alberta purposes	\$150,000
Line 108	Maximum expenditure limit for the year	\$4,000,000
Line 110	Alberta SR&ED Tax Credit	\$15,000

Federal Schedule 31 for the taxation year ended January 31, 2011

Line 410	SR&ED expenditure limit	\$3,000,000
Line 540	ITC from SR&ED, current year credit	\$47,250

Federal Schedule T661 for the taxation year ended January 31, 2011

Line 559	Qualified SR&ED expenditures	\$135,000
----------	------------------------------	-----------

Federal Schedule T661 for the taxation year ended January 31, 2012

Line 435	SR&ED ITCs (from 2011) applied in the prior year	\$5,500
----------	--	---------

(Note: the total ITCs from all years applied on line 435 is \$100,000)

Example 3

Example 3 is a more comprehensive, three year, example illustrating federal expenditures of the corporation for SR&ED carried out in Alberta as well as another province, with total expenditures in excess of the Alberta maximum expenditure limit. In the second taxation year, the corporation has applied federal ITCs for SR&ED that originated in the first and second taxation year. As a result, in the third taxation year the corporation must complete two AT1 Schedule 9 Supplemental calculations and add together the amount at line 428 of each form and enter the combined total on line 116 of AT1 Schedule 9.

The assumptions made in Example 3 include:

- the AT1 Schedule 9 and AT1 Schedule 9 Supplemental are for taxation years ended January 31, 2010, 2011, and 2012;
- there was no Alberta SR&ED tax credit claim submitted for 2009;
- the corporation is a Canadian-controlled private corporation not associated for SR&ED with any other corporation;
- all the federal qualified SR&ED expenditures for ITC purposes for all years were carried out in Alberta and one other province;
- for all relevant taxation years the corporation had an Alberta maximum expenditure limit of \$4 million;
- the corporation had a federal SR&ED expenditure limit of \$3 million for all taxation years;
- the corporation incurred federal qualified SR&ED expenditures for investment tax credit purposes (before considering the Alberta SR&ED tax credit calculation) as follows:
 - January 31, 2010 – \$4,250,000 (\$4,050,000 in Alberta)
 - January 31, 2011 – \$3,500,000 (\$800,000 in Alberta)
 - January 31, 2012 – \$300,000 (\$250,000 in Alberta); and
- the corporation applied federal investment tax credits (ITCs) for SR&ED in the immediately preceding taxation year as follows:
 - for the January 31, 2010 taxation year, the corporation applied \$75,000 federal ITCs for SR&ED that originated in the 2010 taxation year, and
 - for the January 31, 2011 taxation year, the corporation applied \$1,145,000 federal ITCs for SR&ED that originated in the January 31, 2010 taxation year and \$105,000 federal ITCs for SR&ED that originated in the January 31, 2011 taxation year.

The following amounts from federal and Alberta schedules are used to complete Example 3, **2011 taxation year** AT1 Schedule 9 Supplemental in respect of ITCs originating in the January 31, 2010 taxation year:

AT1 Schedule 9 for the taxation year ended January 31, 2010

Line 031	Eligible expenditures for Alberta purposes	\$4,050,000
Line 108	Maximum expenditure limit for the year	\$4,000,000
Line 110	Alberta SR&ED Tax Credit	\$400,000

Federal Schedule 31 for the taxation year ended January 31, 2010

Line 410	SR&ED expenditure limit	\$3,000,000
Line 540	ITC from SR&ED, current year credit	\$1,220,000

Federal Schedule T661 for the taxation year ended January 31, 2010

Line 559	Qualified SR&ED expenditures	\$3,850,000
----------	------------------------------	-------------

Federal Schedule T661 for the taxation year ended January 31, 2011

Line 435	SR&ED ITCs (from 2010) applied in the prior year	\$75,000
----------	--	----------

The following amounts from federal and Alberta schedules are used to complete Example 3, **2012 taxation year** AT1 Schedule 9 Supplemental in respect of ITCs originating in the January 31, 2010 taxation year:

AT1 Schedule 9 for the taxation year ended January 31, 2010

Line 031	Eligible expenditures for Alberta purposes	\$4,050,000
Line 108	Maximum expenditure limit for the year	\$4,000,000
Line 110	Alberta SR&ED Tax Credit	\$400,000

Federal Schedule 31 for the taxation year ended January 31, 2010

Line 410	SR&ED expenditure limit	\$3,000,000
Line 540	ITC from SR&ED, current year credit	\$1,220,000

Federal Schedule T661 for the taxation year ended January 31, 2010

Line 559	Qualified SR&ED expenditures	\$3,850,000
----------	------------------------------	-------------

Federal Schedule T661 for the taxation year ended January 31, 2012

Line 435	SR&ED ITCs (from 2010) applied in the prior year	\$1,145,000
----------	--	-------------

(Note: the total ITCs applied from all years on line 435 is \$1,250,000)

The following amounts from federal and Alberta schedules are used to complete Example 3, **2012 taxation year** AT1 Schedule 9 Supplemental in respect of ITCs originating in the January 31, 2011 taxation year:

AT1 Schedule 9 for the taxation year ended January 31, 2011

Line 031	Eligible expenditures for Alberta purposes	\$800,000
Line 108	Maximum expenditure limit for the year	\$4,000,000
Line 110	Alberta SR&ED Tax Credit	\$80,000

Federal Schedule 31 for the taxation year ended January 31, 2011

Line 410	SR&ED expenditure limit	\$3,000,000
Line 540	ITC from SR&ED, current year credit	\$1,135,410

Federal Schedule T661 for the taxation year ended January 31, 2011

Line 559	Qualified SR&ED expenditures	\$3,420,000
----------	------------------------------	-------------

Federal Schedule T661 for the taxation year ended January 31, 2012

Line 435	SR&ED ITCs (from 2011) applied in the prior year	\$105,000
----------	--	-----------

(Note: the total ITCs applied from all years on line 435 is \$1,250,000)

LISTING OF SR & ED PROJECTS CLAIMED IN ALBERTA

Name: Extra Technical Ltd

YYYY MM DD

Corporate Account Number: 2 0 0 0 0 0 0 0 0 0

Taxation Year Ending: 2 0 1 2 | 0 1 | 3 1

This form is to be filed with the Alberta Scientific Research & Experimental Development (SR & ED) Tax Credit Schedule 9.

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

For each Alberta SR & ED project, provide the following information.

101 Project title (use same information as line 200 from part 2 of federal T661)	103 Project code (line 206 of federal T661)	105 Portion of federal T661 line 559 incurred in Alberta for each project before Alberta SR & ED tax credit for the year	107 Portion of federal T661 line 559 incurred outside of Alberta for each project	109 Total salaries and wages incurred in SR & ED in Alberta for each project (excluding bonuses, remuneration based on profits, and taxable benefits)	111 Total prescribed proxy amount included in Alberta portion of federal line 559 (if claimed federally)	113 Alberta proxy amount for each project (if field 111 is applicable)
Project 1	2.11.03	100,000	-	20,000	13,000	13,000
TOTAL:		100,000	-	20,000	13,000	13,000

If there are more projects, please use additional forms as necessary.

Jurisdiction(s) where federal qualified expenditures (line 559 of federal T661) were incurred.

Jurisdiction	Amount Incurred	Jurisdiction	Amount Incurred
Alberta	135 90,000	Nunavut	149
British Columbia	137	Ontario	151
Manitoba	139	Prince Edward Island	153
New Brunswick	141	Quebec	155
Newfoundland and Labrador	143	Saskatchewan	157
Northwest Territories	145	Yukon	159
Nova Scotia	147	Other	161
AT4960.1001 APPENDIX: Example 1, page 1		Total of all Jurisdictions:	170 90,000

Name: Extra Technical Ltd

CAN: 2 0 0 0 0 0 0 0 0 0 Taxation Year Ending: 2 0 1 2 / 0 1 / 3 1

For use by a corporation for a taxation year in which the corporation is claiming the Alberta Scientific Research & Experimental Development (SR&ED) tax credit. The tax credit will be paid for eligible expenditures carried out in Alberta after December 31, 2008 that are also eligible for the federal SR&ED investment tax credit. **Schedule 9 must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9, see the Guide to Claiming The Alberta SR&ED Tax Credit (the Guide).

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

For Department Use

001

APPENDIX: Example 1

Eligible Expenditures for Alberta Purposes

		Step 1	Step 2
Federal amount of total qualified SR&ED expenditures at line 559 of federal T661	003	- /	90,000
Portion of line 559 of federal T661 carried out in Alberta	005	100,000 /	90,000 ^{Note 1}
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559 (total of line 111 on Listing of SR&ED Projects Claimed in Alberta)	007	13,000 /	13,000
Add: Alberta proxy amount (total of line 113 on Listing of SR&ED Projects Claimed in Alberta)	009	13,000 /	13,000
Add: Alberta SR&ED tax credit that reduced the federal expense in line 559 of federal T661 in the taxation year (enter amount from line 110 on page 2)	011	- /	10,000
Add: Alberta portion of any repayment of assistance (other than an Alberta SR&ED tax credit) and contract payments made in the year that relates to amounts included in line 005 above made in the year or any prior year (portion of line 560 of federal T661 that relates to Alberta other than an Alberta SR&ED tax credit)	025	- /	-
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025)	031	100,000 /	100,000

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

2

Note 1: Portion of line 559 of federal T661 in Step 2 is the amount from Step 1 (100,000) less the amount of the Alberta SR&ED tax credit (10,000) entered as provincial government assistance on line 513 of federal T661.

Maximum Expenditure Limit

Is the corporation associated with one or more corporations for SR&ED purposes?

100	Yes	No
		X

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.

$$\$4,000,000 \times \frac{\text{days in tax year}^*}{365^{**}}$$

104

4,000,000

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

108

4,000,000

* Maximum of 365 or 366 days if the taxation year includes February 29

** 366 days if the taxation year includes February 29

Alberta SR&ED Tax Credit

Calculate: (lesser of line 031 and line 108) X 10% (also enter on page 1, line 011)

110

10,000

If the corporation disposed of any Alberta SR&ED property or is deemed to have disposed of property during the taxation year, enter the amount of recapture

112

-

Alberta SR&ED Tax Credit (line 110 - line 112)

114

10,000

For taxation years ending on or before March 31, 2012, complete AT1 Schedule 9 Supplemental to determine the amount to be included at line 116. If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. At line 116, enter the combined total of line 428 of each AT1 Schedule 9 Supplemental (see the Guide). For taxation years ending after March 31, 2012, enter zero at line 116.

Less: Alberta portion of prior year federal investment tax credit (line 428 of Schedule 9 Supplemental)

116

3,150

Net Alberta SR&ED Tax Credit (Repayment) (line 114 - line 116)

120

6,850

Enter the amount from line 120 on AT1 page 2, line 081

Name of person or firm who prepared the SR&ED ScheduleName (please print): Jack Smith Title: DirectorFirm Name, if applicable (please print): Extra Technical LtdTelephone Number: 780-555-5555 Date: Dec 31, 2012

CAN: 2 0 0 0 0 0 0 0 0 0

Taxation Year Ending: 2 0 1 2 | 0 1 | 3 1
YYYY MM DD

For use by a corporation for a taxation year ending on or before March 31, 2012 in which the corporation is claiming the Alberta SR&ED tax credit. Schedule 9 Supplemental is to be filed with Schedule 9, "Alberta Scientific & Experimental Development (SR&ED) Tax Credit". If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. **Schedule 9 Supplemental must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9 Supplemental, see the Guide to Claiming the Alberta SR&ED Tax Credit (the Guide).

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

This Schedule 9 Supplemental is prepared in respect of the federal investment tax credits originating in the taxation year ending 2 0 1 1 | 0 1 | 3 1 that were deducted from federal tax payable in the immediately preceding taxation year.
YYYY MM DD

If this schedule is prepared in respect of federal investment tax credits originating in a taxation year other than the immediately preceding taxation year, all instructions for the "prior" or "immediately preceding" taxation year, on lines 400 to 428, except line 424, should be read as if referring to the year in which the investment tax credits originated.

Alberta Portion of Prior Year Federal Investment Tax Credit

Prior year eligible expenditures (prior year line 031 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide) -----	400	90,000	(100,000 - 10,000)
Prior year maximum expenditure limit (prior year line 108 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide)	402	3,990,000	(4,000,000 - 10,000)
Lesser of line 400 and 402 -----	404	90,000	
A X B / C -----	406	3,000,000	(3,000,000 x 90,000 / 90,000)
A = Prior year federal expenditure limit (prior year line 410 of federal schedule 31) B = Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) C = Prior year federal expenditures of the corporation (prior year line 559 of federal T661)			
Lesser of line 404 and 406 -----	408	90,000	
Line 408 X 35% -----	410	31,500	
Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) less line 406 -----	412	-2,910,000	(90,000 - 3,000,000)
Greater of line 412 and zero -----	414	0	
Prior year maximum expenditure limit less prior year Alberta SR&ED tax credit (line 402 above) less line 406 -----	416	990,000	(3,990,000 - 3,000,000)
Greater of line 416 and zero -----	418	990,000	
Lesser of line 414 and 418 -----	420	0	
Line 420 X 20% -----	422	0	

Amount of federal SR&ED investment tax credits for the immediately preceding
taxation year deducted from federal tax payable
(line 435 of federal T661 - see the Guide)

424

31,500

Amount of federal SR&ED investment tax credits for the immediately
preceding taxation year (prior year line 540 of federal schedule 31)

426

31,500

(Line 410 + line 422) X (line 424 ÷ line 426) X 10%

428

3,150

Enter the amount from line 428 on page 2, line 116 of Schedule 9

Name: Extra Technical Ltd

CAN: 2 0 0 0 0 0 0 0 0 0 Taxation Year Ending: 2 0 1 2 / 0 1 / 3 1

For use by a corporation for a taxation year in which the corporation is claiming the Alberta Scientific Research & Experimental Development (SR&ED) tax credit. The tax credit will be paid for eligible expenditures carried out in Alberta after December 31, 2008 that are also eligible for the federal SR&ED investment tax credit. **Schedule 9 must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9, see the Guide to Claiming The Alberta SR&ED Tax Credit (the Guide).

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

For Department Use

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APPENDIX: Example 2

Eligible Expenditures for Alberta Purposes

		Step 1	Step 2
Federal amount of total qualified SR&ED expenditures at line 559 of federal T661	003	- /	99,000
Portion of line 559 of federal T661 carried out in Alberta	005	110,000 /	99,000 ^{Note 1}
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559 (total of line 111 on Listing of SR&ED Projects Claimed in Alberta)	007	- /	-
Add: Alberta proxy amount (total of line 113 on Listing of SR&ED Projects Claimed in Alberta)	009	- /	-
Add: Alberta SR&ED tax credit that reduced the federal expense in line 559 of federal T661 in the taxation year (enter amount from line 110 on page 2)	011	- /	11,000
Add: Alberta portion of any repayment of assistance (other than an Alberta SR&ED tax credit) and contract payments made in the year that relates to amounts included in line 005 above made in the year or any prior year (portion of line 560 of federal T661 that relates to Alberta other than an Alberta SR&ED tax credit)	025	- /	-
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025)	031	110,000 /	110,000

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

2

Note 1: Portion of line 559 of federal T661 in Step 2 is the amount from Step 1 (110,000) less the amount of the Alberta SR&ED tax credit (11,000) entered as provincial government assistance on line 513 of federal T661.

Maximum Expenditure Limit

Is the corporation associated with one or more corporations for SR&ED purposes?

100	Yes	No
		X

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.

$$\$4,000,000 \times \frac{\text{days in tax year}^*}{365^{**}}$$

104	4,000,000
-----	-----------

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

108	4,000,000
-----	-----------

* Maximum of 365 or 366 days if the taxation year includes February 29

** 366 days if the taxation year includes February 29

Alberta SR&ED Tax Credit

Calculate: (lesser of line 031 and line 108) X 10% (also enter on page 1, line 011)

110	11,000
-----	--------

If the corporation disposed of any Alberta SR&ED property or is deemed to have disposed of property during the taxation year, enter the amount of recapture

112	-
-----	---

Alberta SR&ED Tax Credit (line 110 - line 112)

114	11,000
-----	--------

For taxation years ending on or before March 31, 2012, complete AT1 Schedule 9 Supplemental to determine the amount to be included at line 116. If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. At line 116, enter the combined total of line 428 of each AT1 Schedule 9 Supplemental (see the Guide). For taxation years ending after March 31, 2012, enter zero at line 116.

Less: Alberta portion of prior year federal investment tax credit (line 428 of Schedule 9 Supplemental)

3,150 + 6,300 + 550

116	10,000	Note 2
-----	--------	--------

Net Alberta SR&ED Tax Credit (Repayment) (line 114 - line 116)

120	1,000
-----	-------

Enter the amount from line 120 on AT1 page 2, line 081

Name of person or firm who prepared the SR&ED ScheduleName (please print): Jack Smith Title: DirectorFirm Name, if applicable (please print): Extra Technical LtdTelephone Number: 780-555-5555 Date: Nov 30, 2012

CAN: 2 0 0 0 0 0 0 0 0 0

Taxation Year Ending: 2 0 1 2 | 0 1 | 3 1
YYYY MM DD

For use by a corporation for a taxation year ending on or before March 31, 2012 in which the corporation is claiming the Alberta SR&ED tax credit. Schedule 9 Supplemental is to be filed with Schedule 9, "Alberta Scientific & Experimental Development (SR&ED) Tax Credit". If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. **Schedule 9 Supplemental must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9 Supplemental, see the Guide to Claiming the Alberta SR&ED Tax Credit (the Guide).

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

This Schedule 9 Supplemental is prepared in respect of the federal investment tax credits originating in the taxation year ending 2 0 0 9 | 0 1 | 3 1 that were deducted from federal tax payable in the immediately preceding taxation year.
YYYY MM DD

If this schedule is prepared in respect of federal investment tax credits originating in a taxation year other than the immediately preceding taxation year, all instructions for the "prior" or "immediately preceding" taxation year, on lines 400 to 428, except line 424, should be read as if referring to the year in which the investment tax credits originated.

Alberta Portion of Prior Year Federal Investment Tax Credit

Prior year eligible expenditures (prior year line 031 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide) -----	400	90,000	(100,000 - 10,000)
Prior year maximum expenditure limit (prior year line 108 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide)	402	329,726	(339,726 - 10,000)
Lesser of line 400 and 402 -----	404	90,000	
A X B / C -----	406	3,000,000	(3,000,000 X 90,000 / 90,000)
A = Prior year federal expenditure limit (prior year line 410 of federal schedule 31) B = Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) C = Prior year federal expenditures of the corporation (prior year line 559 of federal T661)			
Lesser of line 404 and 406 -----	408	90,000	
Line 408 X 35% -----	410	31,500	
Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) less line 406 -----	412	-2,910,000	(90,000 - 3,000,000)
Greater of line 412 and zero -----	414	0	
Prior year maximum expenditure limit less prior year Alberta SR&ED tax credit (line 402 above) less line 406 -----	416	-2,670,274	(329,726 - 3,000,000)
Greater of line 416 and zero -----	418	0	
Lesser of line 414 and 418 -----	420	0	
Line 420 X 20% -----	422	0	

Amount of federal SR&ED investment tax credits for the immediately preceding
taxation year deducted from federal tax payable
(line 435 of federal T661 - see the Guide)

424	31,500
------------	--------

Amount of federal SR&ED investment tax credits for the immediately
preceding taxation year (prior year line 540 of federal schedule 31)

426	31,500
------------	--------

(Line 410 + line 422) X (line 424 ÷ line 426) X 10%

428	3,150
------------	-------

Enter the amount from line 428 on page 2, line 116 of Schedule 9

CAN: 2 0 0 0 0 0 0 0 0 0

Taxation Year Ending: 2 0 1 2 | 0 1 | 3 1
YYYY MM DD

For use by a corporation for a taxation year ending on or before March 31, 2012 in which the corporation is claiming the Alberta SR&ED tax credit. Schedule 9 Supplemental is to be filed with Schedule 9, "Alberta Scientific & Experimental Development (SR&ED) Tax Credit". If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. **Schedule 9 Supplemental must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9 Supplemental, see the Guide to Claiming the Alberta SR&ED Tax Credit (the Guide).

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

This Schedule 9 Supplemental is prepared in respect of the federal investment tax credits originating in the taxation year ending 2 0 1 0 | 0 1 | 3 1 that were deducted from federal tax payable in the immediately preceding taxation year.
YYYY MM DD

If this schedule is prepared in respect of federal investment tax credits originating in a taxation year other than the immediately preceding taxation year, all instructions for the "prior" or "immediately preceding" taxation year, on lines 400 to 428, except line 424, should be read as if referring to the year in which the investment tax credits originated.

Alberta Portion of Prior Year Federal Investment Tax Credit

Prior year eligible expenditures (prior year line 031 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide) -----	400	180,000	(200,000 - 20,000)
Prior year maximum expenditure limit (prior year line 108 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide)	402	3,980,000	(4,000,000 - 20,000)
Lesser of line 400 and 402 -----	404	180,000	
A X B / C -----	406	3,000,000	(3,000,000 X 180,000 / 180,000)
A = Prior year federal expenditure limit (prior year line 410 of federal schedule 31) B = Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) C = Prior year federal expenditures of the corporation (prior year line 559 of federal T661)			
Lesser of line 404 and 406 -----	408	180,000	
Line 408 X 35% -----	410	63,000	
Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) less line 406 -----	412	-2,820,000	(180,000 - 3,000,000)
Greater of line 412 and zero -----	414	0	
Prior year maximum expenditure limit less prior year Alberta SR&ED tax credit (line 402 above) less line 406 -----	416	980,000	(3,980,000 - 3,000,000)
Greater of line 416 and zero -----	418	980,000	
Lesser of line 414 and 418 -----	420	0	
Line 420 X 20% -----	422	0	

Amount of federal SR&ED investment tax credits for the immediately preceding
taxation year deducted from federal tax payable
(line 435 of federal T661 - see the Guide)

424

63,000

Amount of federal SR&ED investment tax credits for the immediately
preceding taxation year (prior year line 540 of federal schedule 31)

426

63,000

(Line 410 + line 422) X (line 424 ÷ line 426) X 10%

428

6,300

Enter the amount from line 428 on page 2, line 116 of Schedule 9

CAN: 2 0 0 0 0 0 0 0 0 0

Taxation Year Ending: 2 0 1 2 | 0 1 | 3 1
YYYY MM DD

For use by a corporation for a taxation year ending on or before March 31, 2012 in which the corporation is claiming the Alberta SR&ED tax credit. Schedule 9 Supplemental is to be filed with Schedule 9, "Alberta Scientific & Experimental Development (SR&ED) Tax Credit". If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. **Schedule 9 Supplemental must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9 Supplemental, see the Guide to Claiming the Alberta SR&ED Tax Credit (the Guide).

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

This Schedule 9 Supplemental is prepared in respect of the federal investment tax credits originating in the taxation year ending 2 0 1 1 | 0 1 | 3 1 that were deducted from federal tax payable in the immediately preceding taxation year.
YYYY MM DD

If this schedule is prepared in respect of federal investment tax credits originating in a taxation year other than the immediately preceding taxation year, all instructions for the "prior" or "immediately preceding" taxation year, on lines 400 to 428, except line 424, should be read as if referring to the year in which the investment tax credits originated.

Alberta Portion of Prior Year Federal Investment Tax Credit

Prior year eligible expenditures (prior year line 031 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide) -----	400	135,000	(150,000 - 15,000)
Prior year maximum expenditure limit (prior year line 108 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide)	402	3,985,000	(4,000,000 - 15,000)
Lesser of line 400 and 402 -----	404	135,000	
A X B / C -----	406	3,000,000	(3,000,000 X 135,000 / 135,000)
A = Prior year federal expenditure limit (prior year line 410 of federal schedule 31) B = Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) C = Prior year federal expenditures of the corporation (prior year line 559 of federal T661)			
Lesser of line 404 and 406 -----	408	135,000	
Line 408 X 35% -----	410	47,250	
Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) less line 406 -----	412	-2,865,000	(135,000 - 3,000,000)
Greater of line 412 and zero -----	414	0	
Prior year maximum expenditure limit less prior year Alberta SR&ED tax credit (line 402 above) less line 406 -----	416	985,000	(3,985,000 - 3,000,000)
Greater of line 416 and zero -----	418	985,000	
Lesser of line 414 and 418 -----	420	0	
Line 420 X 20% -----	422	0	

Amount of federal SR&ED investment tax credits for the immediately preceding
taxation year deducted from federal tax payable
(line 435 of federal T661 - see the Guide)

424

5,500

Amount of federal SR&ED investment tax credits for the immediately
preceding taxation year (prior year line 540 of federal schedule 31)

426

47,250

(Line 410 + line 422) X (line 424 ÷ line 426) X 10%

428

550

Enter the amount from line 428 on page 2, line 116 of Schedule 9

Name: Extra Technical Ltd

CAN: 2 0 0 0 0 0 0 0 0 0 Taxation Year Ending: 2 0 1 0 0 1 3 1

For use by a corporation for a taxation year in which the corporation is claiming the Alberta Scientific Research & Experimental Development (SR&ED) tax credit. The tax credit will be paid for eligible expenditures carried out in Alberta after December 31, 2008 that are also eligible for the federal SR&ED investment tax credit. **Schedule 9 must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9, see the Guide to Claiming The Alberta SR&ED Tax Credit (the Guide).

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

For Department Use

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APPENDIX: Example 3

Eligible Expenditures for Alberta Purposes

		Step 1	Step 2
Federal amount of total qualified SR&ED expenditures at line 559 of federal T661	003	-	3,850,000
Portion of line 559 of federal T661 carried out in Alberta	005	4,050,000	3,650,000 ^{Note 1}
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559 (total of line 111 on Listing of SR&ED Projects Claimed in Alberta)	007	195,000	195,000
Add: Alberta proxy amount (total of line 113 on Listing of SR&ED Projects Claimed in Alberta)	009	195,000	195,000
Add: Alberta SR&ED tax credit that reduced the federal expense in line 559 of federal T661 in the taxation year (enter amount from line 110 on page 2)	011	-	400,000
Add: Alberta portion of any repayment of assistance (other than an Alberta SR&ED tax credit) and contract payments made in the year that relates to amounts included in line 005 above made in the year or any prior year (portion of line 560 of federal T661 that relates to Alberta other than an Alberta SR&ED tax credit)	025	-	-
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025)	031	4,050,000	4,050,000

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 2

Note 1: Portion of line 559 of federal T661 in Step 2 is the amount from Step 1 (4,050,000) less the amount of the Alberta SR&ED tax credit (400,000) entered as provincial government assistance on line 513 of federal T661.

Maximum Expenditure Limit

Is the corporation associated with one or more corporations for SR&ED purposes?

100	Yes	No
		X

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.

$$\$4,000,000 \times \frac{\text{days in tax year}^*}{365^{**}}$$

104	4,000,000
-----	-----------

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

108	4,000,000
-----	-----------

* Maximum of 365 or 366 days if the taxation year includes February 29

** 366 days if the taxation year includes February 29

Alberta SR&ED Tax Credit

Calculate: (lesser of line 031 and line 108) X 10% (also enter on page 1, line 011)

110	400,000
-----	---------

If the corporation disposed of any Alberta SR&ED property or is deemed to have disposed of property during the taxation year, enter the amount of recapture

112	-
-----	---

Alberta SR&ED Tax Credit (line 110 - line 112)

114	400,000
-----	---------

For taxation years ending on or before March 31, 2012, complete AT1 Schedule 9 Supplemental to determine the amount to be included at line 116. If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. At line 116, enter the combined total of line 428 of each AT1 Schedule 9 Supplemental (see the Guide). For taxation years ending after March 31, 2012, enter zero at line 116.

Less: Alberta portion of prior year federal investment tax credit (line 428 of Schedule 9 Supplemental)

116	-	Note 2
-----	---	--------

Net Alberta SR&ED Tax Credit (Repayment) (line 114 - line 116)

120	400,000
-----	---------

Enter the amount from line 120 on AT1 page 2, line 081

Name of person or firm who prepared the SR&ED ScheduleName (please print): Jack Smith Title: DirectorFirm Name, if applicable (please print): Extra Technical LtdTelephone Number: 780-555-5555 Date: Dec 31, 2010

Name: Extra Technical Ltd

CAN: 2 0 0 0 0 0 0 0 0 0 Taxation Year Ending: 2 0 1 1 | 0 1 | 3 1

For use by a corporation for a taxation year in which the corporation is claiming the Alberta Scientific Research & Experimental Development (SR&ED) tax credit. The tax credit will be paid for eligible expenditures carried out in Alberta after December 31, 2008 that are also eligible for the federal SR&ED investment tax credit. **Schedule 9 must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9, see the Guide to Claiming The Alberta SR&ED Tax Credit (the Guide).

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

For Department Use

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APPENDIX: Example 3

Eligible Expenditures for Alberta Purposes

		Step 1	Step 2
Federal amount of total qualified SR&ED expenditures at line 559 of federal T661	003	-	3,420,000
Portion of line 559 of federal T661 carried out in Alberta	005	800,000	720,000 ^{Note 1}
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559 (total of line 111 on Listing of SR&ED Projects Claimed in Alberta)	007	81,250	81,250
Add: Alberta proxy amount (total of line 113 on Listing of SR&ED Projects Claimed in Alberta)	009	81,250	81,250
Add: Alberta SR&ED tax credit that reduced the federal expense in line 559 of federal T661 in the taxation year (enter amount from line 110 on page 2)	011	-	80,000
Add: Alberta portion of any repayment of assistance (other than an Alberta SR&ED tax credit) and contract payments made in the year that relates to amounts included in line 005 above made in the year or any prior year (portion of line 560 of federal T661 that relates to Alberta other than an Alberta SR&ED tax credit)	025	-	-
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025)	031	800,000	800,000

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 2

Note 1: Portion of line 559 of federal T661 in Step 2 is the amount from Step 1 (800,000) less the amount of the Alberta SR&ED tax credit (80,000) entered as provincial government assistance on line 513 of federal T661.

Maximum Expenditure Limit

Is the corporation associated with one or more corporations for SR&ED purposes?

100	Yes	No
		X

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.

$$\$4,000,000 \times \frac{\text{days in tax year}^*}{365^{**}}$$

104	4,000,000
-----	-----------

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

108	4,000,000
-----	-----------

* Maximum of 365 or 366 days if the taxation year includes February 29

** 366 days if the taxation year includes February 29

Alberta SR&ED Tax Credit

Calculate: (lesser of line 031 and line 108) X 10% (also enter on page 1, line 011)

110	80,000
-----	--------

If the corporation disposed of any Alberta SR&ED property or is deemed to have disposed of property during the taxation year, enter the amount of recapture

112	-
-----	---

Alberta SR&ED Tax Credit (line 110 - line 112)

114	80,000
-----	--------

For taxation years ending on or before March 31, 2012, complete AT1 Schedule 9 Supplemental to determine the amount to be included at line 116. If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. At line 116, enter the combined total of line 428 of each AT1 Schedule 9 Supplemental (see the Guide). For taxation years ending after March 31, 2012, enter zero at line 116.

Less: Alberta portion of prior year federal investment tax credit (line 428 of Schedule 9 Supplemental)

116	7,049
-----	-------

Net Alberta SR&ED Tax Credit (Repayment) (line 114 - line 116)

120	72,951
-----	--------

Enter the amount from line 120 on AT1 page 2, line 081

Name of person or firm who prepared the SR&ED ScheduleName (please print): Jack Smith Title: DirectorFirm Name, if applicable (please print): Extra Technical LtdTelephone Number: 780-555-5555 Date: Dec 31, 2011

CAN:

Taxation Year Ending: (YYYY MM DD)

For use by a corporation for a taxation year ending on or before March 31, 2012 in which the corporation is claiming the Alberta SR&ED tax credit. Schedule 9 Supplemental is to be filed with Schedule 9, "Alberta Scientific & Experimental Development (SR&ED) Tax Credit". If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. **Schedule 9 Supplemental must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9 Supplemental, see the Guide to Claiming the Alberta SR&ED Tax Credit (the Guide).

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

This Schedule 9 Supplemental is prepared in respect of the federal investment tax credits originating in the taxation year ending (YYYY MM DD) that were deducted from federal tax payable in the immediately preceding taxation year.

If this schedule is prepared in respect of federal investment tax credits originating in a taxation year other than the immediately preceding taxation year, all instructions for the "prior" or "immediately preceding" taxation year, on lines 400 to 428, except line 424, should be read as if referring to the year in which the investment tax credits originated.

Alberta Portion of Prior Year Federal Investment Tax Credit

Prior year eligible expenditures (prior year line 031 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide) -----	400	3,650,000	(4,050,000 - 400,000)
Prior year maximum expenditure limit (prior year line 108 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide)	402	3,600,000	(4,000,000 - 400,000)
Lesser of line 400 and 402 -----	404	3,600,000	
A X B / C -----	406	2,844,156	(3,000,000 X 3,650,000 / 3,850,000)
A = Prior year federal expenditure limit (prior year line 410 of federal schedule 31) B = Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) C = Prior year federal expenditures of the corporation (prior year line 559 of federal T661)			
Lesser of line 404 and 406 -----	408	2,844,156	
Line 408 X 35% -----	410	995,455	
Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) less line 406 -----	412	805,844	(3,650,000 - 2,844,156)
Greater of line 412 and zero -----	414	805,844	
Prior year maximum expenditure limit less prior year Alberta SR&ED tax credit (line 402 above) less line 406 -----	416	755,844	(3,600,000 - 2,844,156)
Greater of line 416 and zero -----	418	755,844	
Lesser of line 414 and 418 -----	420	755,844	
Line 420 X 20% -----	422	151,169	

Amount of federal SR&ED investment tax credits for the immediately preceding
taxation year deducted from federal tax payable
(line 435 of federal T661 - see the Guide)

424

75,000

Amount of federal SR&ED investment tax credits for the immediately
preceding taxation year (prior year line 540 of federal schedule 31)

426

1,220,000

(Line 410 + line 422) X (line 424 ÷ line 426) X 10%

428

7,049

Enter the amount from line 428 on page 2, line 116 of Schedule 9

Name: Extra Technical Ltd

CAN: 2 0 0 0 0 0 0 0 0 0 Taxation Year Ending: 2 0 1 2 | 0 1 | 3 1

For use by a corporation for a taxation year in which the corporation is claiming the Alberta Scientific Research & Experimental Development (SR&ED) tax credit. The tax credit will be paid for eligible expenditures carried out in Alberta after December 31, 2008 that are also eligible for the federal SR&ED investment tax credit. **Schedule 9 must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9, see the Guide to Claiming The Alberta SR&ED Tax Credit (the Guide).

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

For Department Use

001

APPENDIX: Example 3

Eligible Expenditures for Alberta Purposes

		Step 1	Step 2
Federal amount of total qualified SR&ED expenditures at line 559 of federal T661	003	-	275,000
Portion of line 559 of federal T661 carried out in Alberta	005	250,000	225,000 ^{Note 1}
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559 (total of line 111 on Listing of SR&ED Projects Claimed in Alberta)	007	65,000	65,000
Add: Alberta proxy amount (total of line 113 on Listing of SR&ED Projects Claimed in Alberta)	009	65,000	65,000
Add: Alberta SR&ED tax credit that reduced the federal expense in line 559 of federal T661 in the taxation year (enter amount from line 110 on page 2)	011	-	25,000
Add: Alberta portion of any repayment of assistance (other than an Alberta SR&ED tax credit) and contract payments made in the year that relates to amounts included in line 005 above made in the year or any prior year (portion of line 560 of federal T661 that relates to Alberta other than an Alberta SR&ED tax credit)	025	-	-
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025)	031	250,000	250,000

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 2

Note 1: Portion of line 559 of federal T661 in Step 2 is the amount from Step 1 (250,000) less the amount of the Alberta SR&ED tax credit (25,000) entered as provincial government assistance on line 513 of federal T661.

Maximum Expenditure Limit

Is the corporation associated with one or more corporations for SR&ED purposes?

100	Yes	No
		X

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.

$$\$4,000,000 \times \frac{\text{days in tax year}^*}{365^{**}}$$

104	4,000,000
-----	-----------

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

108	4,000,000
-----	-----------

* Maximum of 365 or 366 days if the taxation year includes February 29

** 366 days if the taxation year includes February 29

Alberta SR&ED Tax Credit

Calculate: (lesser of line 031 and line 108) X 10% (also enter on page 1, line 011)

110	25,000
-----	--------

If the corporation disposed of any Alberta SR&ED property or is deemed to have disposed of property during the taxation year, enter the amount of recapture

112	-
-----	---

Alberta SR&ED Tax Credit (line 110 - line 112)

114	25,000
-----	--------

For taxation years ending on or before March 31, 2012, complete AT1 Schedule 9 Supplemental to determine the amount to be included at line 116. If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. At line 116, enter the combined total of line 428 of each AT1 Schedule 9 Supplemental (see the Guide). For taxation years ending after March 31, 2012, enter zero at line 116.

Less: Alberta portion of prior year federal investment tax credit (line 428 of Schedule 9 Supplemental)

(107,613 + 2,207)

116	109,820	Note 2
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Net Alberta SR&ED Tax Credit (Repayment) (line 114 - line 116)

120	- 84,820
-----	----------

Enter the amount from line 120 on AT1 page 2, line 081

Name of person or firm who prepared the SR&ED ScheduleName (please print): Jack Smith Title: DirectorFirm Name, if applicable (please print): Extra Technical LtdTelephone Number: 780-555-5555 Date: Dec 31, 2012

CAN: 2 0 0 0 0 0 0 0 0 0

Taxation Year Ending: 2 0 1 2 | 0 1 | 3 1
YYYY MM DD

For use by a corporation for a taxation year ending on or before March 31, 2012 in which the corporation is claiming the Alberta SR&ED tax credit. Schedule 9 Supplemental is to be filed with Schedule 9, "Alberta Scientific & Experimental Development (SR&ED) Tax Credit". If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. **Schedule 9 Supplemental must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9 Supplemental, see the Guide to Claiming the Alberta SR&ED Tax Credit (the Guide).

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

This Schedule 9 Supplemental is prepared in respect of the federal investment tax credits originating in the taxation year ending 2 0 1 0 | 0 1 | 3 1 that were deducted from federal tax payable in the immediately preceding taxation year.
YYYY MM DD

If this schedule is prepared in respect of federal investment tax credits originating in a taxation year other than the immediately preceding taxation year, all instructions for the "prior" or "immediately preceding" taxation year, on lines 400 to 428, except line 424, should be read as if referring to the year in which the investment tax credits originated.

Alberta Portion of Prior Year Federal Investment Tax Credit

Prior year eligible expenditures (prior year line 031 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide) -----	400	3,650,000	(4,050,000 - 400,000)
Prior year maximum expenditure limit (prior year line 108 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide)	402	3,600,000	(4,000,000 - 400,000)
Lesser of line 400 and 402 -----	404	3,600,000	
A X B / C -----	406	2,844,156	(3,000,000 X 3,650,000 / 3,850,000)
A = Prior year federal expenditure limit (prior year line 410 of federal schedule 31) B = Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) C = Prior year federal expenditures of the corporation (prior year line 559 of federal T661)			
Lesser of line 404 and 406 -----	408	2,844,156	
Line 408 X 35% -----	410	995,455	
Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) less line 406 -----	412	805,844	(3,650,000 - 2,844,156)
Greater of line 412 and zero -----	414	805,844	
Prior year maximum expenditure limit less prior year Alberta SR&ED tax credit (line 402 above) less line 406 -----	416	755,844	(3,600,000 - 2,844,156)
Greater of line 416 and zero -----	418	755,844	
Lesser of line 414 and 418 -----	420	755,844	
Line 420 X 20% -----	422	151,169	

Amount of federal SR&ED investment tax credits for the immediately preceding
taxation year deducted from federal tax payable
(line 435 of federal T661 - see the Guide)

424

1,145,000

Amount of federal SR&ED investment tax credits for the immediately
preceding taxation year (prior year line 540 of federal schedule 31)

426

1,220,000

(Line 410 + line 422) X (line 424 ÷ line 426) X 10%

428

107,613

Enter the amount from line 428 on page 2, line 116 of Schedule 9

CAN: 2 0 0 0 0 0 0 0 0 0

Taxation Year Ending: 2 0 1 2 | 0 1 | 3 1
YYYY MM DD

For use by a corporation for a taxation year ending on or before March 31, 2012 in which the corporation is claiming the Alberta SR&ED tax credit. Schedule 9 Supplemental is to be filed with Schedule 9, "Alberta Scientific & Experimental Development (SR&ED) Tax Credit". If the corporation, in the immediately preceding taxation year, applied federal investment tax credits for SR&ED that originated in more than one taxation year, then a separate AT1 Schedule 9 Supplemental must be prepared for each year in which the federal investment tax credits originated. **Schedule 9 Supplemental must be received by Alberta Tax and Revenue Administration within 21 months of the taxation year end in which the Alberta SR&ED eligible expenditures were incurred.** For more information on completing Schedule 9 Supplemental, see the Guide to Claiming the Alberta SR&ED Tax Credit (the Guide).

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

This Schedule 9 Supplemental is prepared in respect of the federal investment tax credits originating in the taxation year ending 2 0 1 1 | 0 1 | 3 1 that were deducted from federal tax payable in the immediately preceding taxation year.
YYYY MM DD

If this schedule is prepared in respect of federal investment tax credits originating in a taxation year other than the immediately preceding taxation year, all instructions for the "prior" or "immediately preceding" taxation year, on lines 400 to 428, except line 424, should be read as if referring to the year in which the investment tax credits originated.

Alberta Portion of Prior Year Federal Investment Tax Credit

Prior year eligible expenditures (prior year line 031 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide) -----	400	720,000	(800,000 - 80,000)
Prior year maximum expenditure limit (prior year line 108 of Schedule 9) less prior year Alberta SR&ED tax credit (prior year line 110 of Schedule 9 - see the Guide)	402	3,920,000	(4,000,000 - 80,000)
Lesser of line 400 and 402 -----	404	720,000	
A X B / C -----	406	631,579	(3,000,000 X 720,000 / 3,420,000)
A = Prior year federal expenditure limit (prior year line 410 of federal schedule 31) B = Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) C = Prior year federal expenditures of the corporation (prior year line 559 of federal T661)			
Lesser of line 404 and 406 -----	408	631,579	
Line 408 X 35% -----	410	221,053	
Prior year eligible expenditures less prior year Alberta SR&ED tax credit (line 400 above) less line 406 -----	412	88,421	(720,000 - 631,579)
Greater of line 412 and zero -----	414	88,421	
Prior year maximum expenditure limit less prior year Alberta SR&ED tax credit (line 402 above) less line 406 -----	416	3,288,421	(3,920,000 - 631,579)
Greater of line 416 and zero -----	418	3,288,421	
Lesser of line 414 and 418 -----	420	88,421	
Line 420 X 20% -----	422	17,684	

Amount of federal SR&ED investment tax credits for the immediately preceding
taxation year deducted from federal tax payable
(line 435 of federal T661 - see the Guide)

424	105,000
------------	---------

Amount of federal SR&ED investment tax credits for the immediately
preceding taxation year (prior year line 540 of federal schedule 31)

426	1,135,410
------------	-----------

(Line 410 + line 422) X (line 424 ÷ line 426) X 10%

428	2,207
------------	-------

Enter the amount from line 428 on page 2, line 116 of Schedule 9