



ALBERTA INNOVATION EMPLOYMENT GRANT
AT1 SCHEDULE 29

Protected B (when completed)

The Alberta Corporate Tax Act

Name: \_\_\_\_\_
CAN: \_\_\_\_\_ Taxation Year Ending: \_\_\_\_\_
For use by a corporation for a taxation year in which the corporation is claiming the Innovation Employment Grant (IEG).
Report all monetary values in dollars; DO NOT include cents.

For Department Use
001

Eligible Expenditures for IEG Purposes
Federal amount of qualified SR&ED expenditures at line 559 of federal T661
Portion of line 559 of federal T661 carried out in Alberta
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559
Add: Alberta proxy amount
Add: IEG that reduced the federal expenditure in line 559 of federal T661 in the taxation year
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))
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025)

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

## Maximum Expenditure Limit

100	Yes	No

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

### If "Yes", complete page 3.

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

102	
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If the corporation is not associated (line 100 = No), calculate the following and enter the amount on line 104 \_\_\_\_\_

104	
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$\$4,000,000 \times \frac{\text{days in tax year}^*}{365}^{**}$

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

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

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

## Alberta Innovation Employment Grant Calculation

### Part I calculation: Non-Associated and Associated at 8%

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

110	
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### Part II calculation: Non-Associated and Associated at 12%

#### (a) Non-Associated

Calculate: ((Lesser of line 031 and line 108) - Base Amount\* from line 118) X 12% \_\_\_\_\_

112	
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\*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.

Eligible expenditures for the first preceding year \_\_\_\_\_

114	
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Eligible expenditures for the second preceding year \_\_\_\_\_

116	
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Base amount: average of line 114 + line 116 \_\_\_\_\_

118	
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#### (b) Associated

Calculate: (Lesser of line 108 or the allocated allowed amount\*\* from line 325) x 12% \_\_\_\_\_

125	
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\*\*If the qualified corporation is associated with one or more corporations in the taxation year (referred to as the particular taxation year), the Allowed Amount is:  $X - ((Y + Z) / 2)$

Where X equals line 275 in page 3, the aggregated total of all the rows of line 245 in page 3. This is the total of the current year's eligible expenditures of the claiming corporation and its associated corporation(s).

Y equals line 280 in page 3, the aggregated total of all the rows of line 250 in page 3. This is the total of the eligible expenditures for the first preceding year of the claiming corporation and its associated corporation(s).

Z equals line 290 in page 3, the aggregated total of all the rows of line 260 in page 3. This is the total of the eligible expenditures for the second preceding year of the claiming corporation and its associated corporation(s).

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

Taxable Capital\*\*\* \_\_\_\_\_

126	
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\*\*\* If the corporation is associated with one or more corporations in the taxation year, regardless of whether the other corporation(s) has eligible expenditures in Alberta or not, enter on line 126 the total of all taxable capital employed in Canada of all associated corporations for their last taxation year ending in the previous calendar year. (The total of all amounts reported on line 690 of federal form T2SCH33 for each corporation in the associated group.)

If the corporation is NOT associated with one or more corporations in the taxation year, enter on line 126 the amount of taxable capital employed in Canada from line 690 of federal form T2SCH33 for the corporation's immediately preceding taxation year.

$((\$40,000,000 - (\text{line 126} - \$10,000,000))^{****}) / \$40,000,000$  \_\_\_\_\_

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

IEG ((line 110 + (line 112 or line 125)) x line 128 \_\_\_\_\_

130	
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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	
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NET IEG (line 130 - line 132) \_\_\_\_\_

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

# ALBERTA INNOVATION EMPLOYMENT GRANT AGREEMENT AMONG ASSOCIATED CORPORATIONS

YYYY MM DD

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) 200 \_\_\_\_\_

Taxation Year Beginning: 202 \_\_\_\_\_

Taxation Year Ending: 204 \_\_\_\_\_

Number of days in the longest year: 206  
(max. 365 days \*\*)

\$4,000,000 X ( \_\_\_\_\_ ÷ 365 \*\*) = 208

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

Line 206

**Maximum Expenditure Limit**

## Allocation of the Maximum Expenditure Limit (Use the first line for the claiming corporation)

<span style="border: 1px solid black; padding: 2px;">220</span>	<span style="border: 1px solid black; padding: 2px;">230</span>	<span style="border: 1px solid black; padding: 2px;">235</span>	<span style="border: 1px solid black; padding: 2px;">240</span>	<span style="border: 1px solid black; padding: 2px;">245</span>	<span style="border: 1px solid black; padding: 2px;">250</span>	<span style="border: 1px solid black; padding: 2px;">260</span>	<span style="border: 1px solid black; padding: 2px;">265</span>	<span style="border: 1px solid black; padding: 2px;">267</span>	<span style="border: 1px solid black; padding: 2px;">268</span>
Federal Business Number (FBN)	Alberta Corporate Account Number (CAN) <i>(Enter the 9 or 10 digit number)</i>	Current Taxation Year End	Allocated Expenditure Limit <i>(Enter the amount allocated to the corporation on line 102 on page 2)</i>	Current year's eligible expenditures	Eligible expenditures for the first preceding year	Eligible expenditures for the second preceding year	Taxable Capital for the first preceding year	Individual corporation maximum allowed amount <i>Line 245 - [(line 250 + line 260) / 2]</i>	Allocated amount to each corporation
<b>Totals</b>			<span style="border: 1px solid black; padding: 2px;">270</span>	<span style="border: 1px solid black; padding: 2px;">275</span>	<span style="border: 1px solid black; padding: 2px;">280</span>	<span style="border: 1px solid black; padding: 2px;">290</span>	<span style="border: 1px solid black; padding: 2px;">300</span>	<span style="border: 1px solid black; padding: 2px;">310</span>	<span style="border: 1px solid black; padding: 2px;">320</span>

**Corporation Allocated Allowed amount (the claiming corporation amount reported on line 268, to be used to calculate line 125)** 325 \_\_\_\_\_

Notes:  
Line 235: input each of the eligible corporation's current taxation year end that ended within the calendar year of the claiming corporation  
Line 267: if a calculated amount is negative, that particular corporation will have a nil allowed amount on line 268  
Line 268: each eligible corporation cannot allocate more than its own individual maximum allowed amount calculated on line 267

Notes:  
Line 270: total must not exceed line 208  
Line 310: should be equal to line 275 minus the average of line 280 and line 290  
Line 320: must be less than or equal to line 310

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

Name (please print): \_\_\_\_\_ Title: \_\_\_\_\_  
Firm Name, if applicable (please print): \_\_\_\_\_  
Telephone Number: \_\_\_\_\_ Date: \_\_\_\_\_