Part 4 – Provincial tax (multiple jurisdictions)
Alberta tax

Complete this section if you have income allocated to Alberta in column 4 in Part 1 of Form T2203.

Enter your taxable income from line 26000 of your return. ______________________ 1

Use the amount from line 1 to decide which column to complete.

<table>
<thead>
<tr>
<th>Amount from line 1</th>
<th>$131,220 or less</th>
<th>Line 1 is more than $131,220 but not more than $157,464</th>
<th>Line 1 is more than $157,464 but not more than $209,952</th>
<th>Line 1 is more than $209,952 but not more than $314,928</th>
<th>Line 1 is more than $314,928</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 2 minus line 3 (cannot be negative)</td>
<td>–</td>
<td>– 131,220.00</td>
<td>– 157,464.00</td>
<td>– 209,952.00</td>
<td>– 314,928.00</td>
</tr>
<tr>
<td>x Amount from line 1</td>
<td>10%</td>
<td>12%</td>
<td>13%</td>
<td>14%</td>
<td>15%</td>
</tr>
<tr>
<td>Multiply line 4 by line 5.</td>
<td>=</td>
<td>=</td>
<td>=</td>
<td>=</td>
<td>=</td>
</tr>
<tr>
<td>Add lines 6 and 7.</td>
<td>+</td>
<td>0.00</td>
<td>13,122.00</td>
<td>16,271.00</td>
<td>23,095.00</td>
</tr>
</tbody>
</table>

Alberta tax on taxable income ______________________ 8

Enter your Alberta tax on taxable income from line 8. ______________________ 9

Residents of Alberta only:
Enter your Alberta tax on split income from Form T1206. ______________________ 10

Add lines 9 and 10. ______________________ 11

Enter your Alberta non-refundable tax credits from line C in the AB column in Part 3 of your Form T2203. ______________________ 12

Residents of Alberta only:
Alberta dividend tax credit Credit calculated for line 13 on Worksheet AB428MJ + 13

Alberta minimum tax carryover Amount from line 40427 of your return × 35% = 14

Add lines 12 to 14. ______________________ 15

Line 11 minus line 15 (if negative, enter "0") = 16

Alberta additional tax for minimum tax purposes Form T691: line 111 minus line 114 × 35% = 17

Add lines 16 and 17. = 18

Percentage of income allocated to Alberta from column 5 in Part 1 of your Form T2203 × % = 19

Multiply line 18 by the percentage on line 19. = 20

If you were not a resident of Alberta, enter the amount from line 20 on line 32 below, and continue on line 33.

Adjustments for residents of Alberta

Total of amounts from lines 58330 and 58360 in the AB column in Part 3 of Form T2203 × 10% = 21

Alberta dividend tax credit from line 13 above + 22

Add lines 21 and 22. = 23

Percentage of income not allocated to Alberta: 100% minus percentage on line 19 × % = 24

Multiply line 23 by the percentage on line 24. = 25

Line 20 minus line 25 (if negative, enter "0") = 26

Alberta tax on split income from line 10 = 27

Percentage of income not allocated to Alberta: 100% minus percentage on line 19 × % = 28

Multiply line 27 by the percentage on line 28. = 29

Adjusted Alberta income tax = 30

Residents of Alberta only:
Enter the provincial foreign tax credit from Form T2036. = 31

Line 30 minus line 31 (if negative, enter "0") = 32

Continue on the next page.
Part 4 – Provincial tax (multiple jurisdictions)
Alberta tax (continued)

Enter the amount from line 32 on the previous page. 33

Alberta political contribution tax credit
Alberta political contributions made in 2019. 60030 34
Credit calculated for line 35 on Worksheet AB428MJ (maximum $1,000) – 35
Line 33 minus line 35 (if negative, enter "0")
Enter the result on line 8 in Part 5 of Form T2203. Alberta tax = 36

Alberta investor tax credit
Enter the total of all tax credit amounts shown on your investor tax credit certificates for shares acquired in 2019. 60070 37
Enter your unused investor tax credit from previous years shown on your most recent notice of assessment or reassessment. + 38
Add lines 37 and 38.
Enter this amount on line 47900 of your return. (maximum $60,000) = 39

If you are also claiming the Alberta stock savings plan tax credit, enter the total of both credits on line 47900.

See the privacy notice on your return.
If your spouse or common-law partner was a resident of Alberta at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of Alberta at the end of the year, complete Form AB428 or Section AB428MJ in Part 4, and this schedule, as if they were a resident of Alberta at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form AB428 or in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form AB428 as if they were filing a return and attach their information slips.

<table>
<thead>
<tr>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Age amount</strong> (if your spouse or common-law partner was 65 years of age or older in 2019):</td>
<td>If their net income is <strong>$40,179 or less</strong>, enter $5,397. If not, enter the amount from line 58080 of their Form AB428.</td>
</tr>
<tr>
<td><strong>Pension income amount:</strong></td>
<td>Enter the amount from line 58360 of their Form AB428. (maximum $1,491)</td>
</tr>
<tr>
<td><strong>Disability amount:</strong></td>
<td>Enter the amount from line 58440 of their Form AB428.</td>
</tr>
<tr>
<td><strong>Tuition and education amounts:</strong></td>
<td>Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C. (If they were not a resident of Alberta, complete Schedule AB(S11)MJ using their information to determine the amount to enter.)</td>
</tr>
<tr>
<td>Add lines 1 to 4.</td>
<td>= 5</td>
</tr>
</tbody>
</table>

**Spouse’s or common-law partner’s taxable income:**

Enter the amount from line 26000 of their return if it is **$131,220 or less**.

If the amount is **more than $131,220**, enter the result of the following calculation:

- amount from line 46 of their Form AB428 divided by 10%. |
| Enter the total of lines 58040, 58240, 58280, 58300, 58305, and 58330 of their Form AB428 plus line 13 of their Schedule AB(S11). | |
| Your Spouse’s or common-law partner’s adjusted taxable income: | Line 6 minus line 7 (if negative, enter "0") |
| Line 5 minus line 8 (if negative, enter "0") | Enter this amount on line 58640 in the AB column in Part 3 of Form T2203. |

Alberta amounts transferred from your spouse or common-law partner

See the privacy notice on your return.
Alberta Tuition and Education Amounts

If you were a student who was a resident of Alberta, complete Schedule AB(S11), Provincial Tuition and Education Amounts, instead of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

If you were a student who was not a resident of Alberta but you have income allocated to Alberta in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Alberta tuition and education amounts.

If you are the individual designated by a student who was not a resident of Alberta at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 16 for each student as if they were a resident of Alberta at the end of the year.

Do not attach Schedules AB(S11) or AB(S11)MJ to your return.

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment

Education amount for 2019

Use the information on Forms T2202, TL11A, and TL11C to complete lines 3 and 4. Only one claim per month (maximum 12 months)

If you ticked box 32005 of your federal Schedule 11, do not complete line 3. Instead, complete line 4 using the number of months you entered in box 32010 of your federal Schedule 11.

Enter the number of months from box 24 of Form T2202, and column B of Forms TL11A and TL11C.

Enter the number of months from box 25 of Form T2202, and column C of Forms TL11A and TL11C.

Add lines 2, 3, and 4. Total 2019 tuition and education amounts

Add lines 1 and 5. Total available tuition and education amounts

As the student, enter the amount from line 26000 of your return if it is $131,220 or less. If the amount is more than $131,220, enter the result of the following calculation: amount from line 9 of Section AB428MJ in Part 4 of your Form T2203 divided by 10%.

Total of lines 58040 to 58480 in the AB column in Part 3 of Form T2203

Line 7 minus line 8 (if negative, enter "0")

Get whichever is less: the amount from line 1 or line 9

Line 9 minus line 10

2019 tuition and education amounts claimed for 2019

Enter whichever is less: the amount from line 5 or line 11

Add lines 10 and 12. Alberta tuition and education amounts claimed by the student for 2019

If you are the student, enter this amount on line 58560 in the AB column in Part 3 of Form T2203.

Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts.

Amount from line 5 above

(maximum $5,000)

Amount from line 12 above

Line 14 minus line 15 (if negative, enter "0")

Amount to be transferred (cannot be more than line 16).

Enter this amount on line 58600 in the AB column in Part 3 of your Form T2203, or on line 4 of your Schedule AB(S2)MJ.

See the privacy notice on your return.
Use this worksheet to calculate the amounts to enter in the AB column in Part 3 and in Section AB428MJ in Part 4 of Form T2203. Keep this worksheet for your records. Do not attach it to your return.

**Line 58080 – Age amount (if born in 1954 or earlier)**

If the amount from line 23600 of your return is:
- $40,179 or less, enter $5,397 on line 58080 in the AB column in Part 3
- more than $40,179, but not more than $76,159, complete the calculation below
- more than $76,159, enter "0" on line 58080 in the AB column in Part 3

Maximum amount

<table>
<thead>
<tr>
<th>Amount from line 23600 of your return</th>
<th></th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income threshold</td>
<td>–</td>
<td>40,179 00 3</td>
</tr>
<tr>
<td>Line 2 minus line 3 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
<td>4</td>
</tr>
<tr>
<td>Applicable rate</td>
<td>x</td>
<td>15% 5</td>
</tr>
<tr>
<td>Multiply line 4 by line 5.</td>
<td>=</td>
<td>6</td>
</tr>
<tr>
<td>Line 1 minus line 6 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
<td>7</td>
</tr>
</tbody>
</table>

Enter this amount on line 58080 in the AB column in Part 3.

**Line 58120 – Spouse or common-law partner amount**

Base amount

| Your spouse’s or common-law partner's net income from line 23600 of their return | 19,369 00 1 |
| Line 1 minus line 2 (if negative, enter "0") | – 2 |

Enter this amount on line 58120 in the AB column in Part 3.

**Line 58160 – Amount for an eligible dependant**

Base amount

| Your eligible dependant’s net income from line 23600 of their return | 19,369 00 1 |
| Line 1 minus line 2 (if negative, enter "0") | – 2 |

Enter this amount on line 58160 in the AB column in Part 3.

**Line 58200 – Amount for infirm dependants age 18 or older**

Complete one column for each dependant. If you have more than three dependants, use a separate sheet of paper.

<table>
<thead>
<tr>
<th>Dependant 1</th>
<th>Dependant 2</th>
<th>Dependant 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount</td>
<td>18,619 00 1</td>
<td>18,619 00 1</td>
</tr>
<tr>
<td>Dependant’s net income from line 23600 of their return</td>
<td>– 2</td>
<td>– 2</td>
</tr>
<tr>
<td>Line 1 minus line 2 (if negative, enter &quot;0&quot;) (maximum $11,212 per dependant)</td>
<td>= 3</td>
<td>= 3</td>
</tr>
<tr>
<td>Amount claimed for this dependant on line 58160 in the AB column in Part 3, if any</td>
<td>– 4</td>
<td>– 4</td>
</tr>
<tr>
<td>Allowable amount for this dependant: line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>= 5</td>
<td>= 5</td>
</tr>
</tbody>
</table>

Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).

Enter the total on line 58200 in the AB column in Part 3.
### Line 58400 – Caregiver amount

Complete one column for each dependant. If you have more than three dependants, use a separate sheet of paper.

<table>
<thead>
<tr>
<th>Dependant 1</th>
<th>Dependant 2</th>
<th>Dependant 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base amount</td>
<td>29,038.00</td>
<td>29,038.00</td>
</tr>
<tr>
<td>Dependant's net income from line 23600 of their return</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>Line 1 minus line 2 (if negative, enter &quot;0&quot;) (maximum $11,212 per dependant)</td>
<td>=</td>
<td>3</td>
</tr>
<tr>
<td>Amount claimed for this dependant on line 58160 in the AB column in Part 3, if any</td>
<td>-</td>
<td>4</td>
</tr>
<tr>
<td>Allowable amount for this dependant: line 3 minus line 4 (if negative, enter &quot;0&quot;)</td>
<td>=</td>
<td>5</td>
</tr>
</tbody>
</table>

Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).

Enter the total on line 58400 in the AB column in Part 3.

### Line 58440 – Disability amount (for self)

Complete the following calculation if you were under 18 years of age on December 31, 2019:

| | | Base amount | 14,940.00 |
| | | Maximum amount | 11,212.00 |
| Total child care and attendant care expenses for you claimed by you or another person | = | 3 |
| Threshold for child and attendant care expenses | - | 3,057.00 |
| Line 3 minus line 4 (if negative, enter "0") | = | - |
| Line 2 minus line 5 (if negative, enter "0") | = | + |

Add lines 1 and 6. (maximum $26,152)

Enter this amount on line 58440 in the AB column in Part 3.

### Line 58480 – Disability amount transferred from a dependant

Complete this calculation for each dependant. If you have more than one dependant, use a separate sheet of paper.

**Note:** If your dependant was not a resident of Alberta at the end of the year, Form AB428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Alberta at the end of the year.

| | | Base amount | 14,940.00 |
| | | Maximum amount | 11,212.00 |
| Total child care and attendant care expenses for this dependant claimed by you or another person | = | 3 |
| Threshold for child and attendant care expenses | - | 3,057.00 |
| Line 3 minus line 4 (if negative, enter "0") | = | - |
| Line 2 minus line 5 (if negative, enter "0") | = | + |

Add lines 1 and 6. (maximum $26,152)

Total of amounts your dependant can claim on lines 9 to 17 of their Form AB428

Add lines 7 and 8.

Dependant's taxable income from line 26000 of their return

Line 9 minus line 10 (if negative, enter "0")

Allowable amount for this dependant: Enter your amount from line 7 or line 11, whichever is less

Enter on line 58480 in the AB column in Part 3 the total of allowable amounts claimed for all dependants.
Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return
Enter whichever is less: $2,503 or 3% of the amount on line 23600 of your return
Line 1 minus line 2 (if negative, enter "0")
Enter this amount on line ME in the AB column in Part 3.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for each dependant. If you have more than three dependants, use a separate sheet of paper.

<table>
<thead>
<tr>
<th>Dependant 1</th>
<th>Dependant 2</th>
<th>Dependant 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical expenses for other dependant</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Enter whichever is less: $2,503 or 3% of the dependant's net income from line 23600 of their return</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Line 1 minus line 2 (if negative, enter &quot;0&quot;)</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Enter this total on line 58729 in the AB column in Part 3.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Line 13 – Alberta dividend tax credit

Calculate the amount to enter on line 13 of Section AB428MJ in Part 4 by completing one of the following calculations:
• If you entered an amount on line 12000 of your return but no amount on line 12010:
  Amount from line 12000 of your return
  × 10% =
  Enter this amount on line 13 of Section AB428MJ in Part 4.
• If you entered an amount on lines 12000 and 12010 of your return:
  Amount from line 12000 of your return
  × 2.18% =
  Line 1 minus line 2
  × 10% =
  +
  Enter this amount on line 13 of Section AB428MJ in Part 4.

Line 35 – Alberta political contributions tax credit

You can claim this credit if you contributed to one of the following individuals or entities in 2019:
• a candidate under an election to the provincial legislature or a senatorial election
• an Alberta political party
• a leadership contestant
• a nomination contestant
• a constituency association

Note: The individual or entity must be registered and meet the criteria established under the Election Finances and Contributions Disclosure Act.

If your total political contributions from line 34 of Section AB428MJ in Part 4 are more than $2,300, enter $1,000 on line 35 of Section AB428MJ in Part 4. If not, use the amount from line 34 to decide which column to complete.

Enter your total contributions from line 34 of Section AB428MJ in Part 4.

| Line 34 is | Line 34 is more | Line 34 is more |
| $200 or less | than $200 but not more | than $1,100 |
| $200 or less | than $1,100 |
| 1 | 2 | 3 |
| 2 | 3 | 4 |
| 4 | 5 | 6 |
| 5 | 6 | 7 |

Enter this amount on line 35 of Section AB428MJ in Part 4.