

Use these charts to do some of the calculations you may need to complete Form AB428, *Alberta Tax and Credits*. You can find more information about completing these charts on pages 1 to 4 in the forms book. Keep this *Provincial Worksheet* for your records. **Do not attach** it to the return you send us.

Line 5808 – Age amount

Maximum amount			4,074	00	1
Your net income from line 236 of your return					2
Base amount	-	30,331		00	3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	x	15%			5
Multiply line 4 by line 5	=				6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form AB428.					7

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,531	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,940, enter \$3,940)	=				3
If you claimed this dependant on line 5816, enter the amount claimed	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

Enter, on line 5820 of Form AB428, the total amount claimed for **all** dependants.

Line 5836 – Pension income amount

Amount from line 115 of your return					1
Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2005, or you received the payments because of the death of your spouse or common-law partner	+				2
Add lines 1 and 2	=				3
Foreign pension income included on line 115 of your return and deducted on line 256 of your return					4
Income from a U.S. individual retirement account (IRA) included on line 115 of your return	+				5
Add lines 4 and 5	=				6
Line 3 minus line 6					7

Enter, on line 5836 of Form AB428, \$1,126 or the amount on line 7, whichever is **less**.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			17,397	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,940, enter \$3,940)	=				3
If you claimed this dependant on line 5816, enter the amount claimed	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

Enter, on line 5840 of Form AB428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2005) (see line 5844 on page 2 of the forms book)

Maximum supplement			3,940	00	1
Total child care and attendant care expenses claimed for you by anyone					2
Base amount	-	2,308		00	3
Line 2 minus line 3 (if negative, enter "0")	=				4
Line 1 minus line 4 (if negative, enter "0")					5

Enter, on line 5844 of Form AB428, **the amount on line 5 plus \$6,755** (maximum claim \$10,695), **unless** this chart is being completed for the claim on line 5848.

Provincial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount	6,755		00	1
If the dependant was under age 18 on December 31, 2005, enter the amount from line 5 of the calculation for line 5844 for the dependant. If the dependant was age 18 or older , enter "0".				
Add lines 1 and 2	+			2
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form AB428	=			3
Add lines 3 and 4	+			4
Dependant's taxable income (from line 260 of his or her return)	=			5
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	-			6
Enter, on line 5848 of Form AB428, the amount on line 3 or line 7, whichever is less .	=			7

Enter on line 5848 of Form AB428, the total amount claimed for **all** disabled dependants.
If, at the end of the year, you and your dependant were not residents of the same province or territory, special rules may apply. Call us to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$1,889 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	=			3

Enter, on line 5872 of Form AB428, the total amount claimed for **all** other dependants.

Lines 46 and 48 – Alberta political contribution tax credit

Complete this calculation for each type of Alberta political contribution.

Determine the amount to enter on lines 46 or 48 of Form AB428 as follows:

- for contributions of **\$200 or less**, complete Column 1 below;
- for contributions of **more than \$200 but not more than \$1,100**, complete Column 2;
- for contributions of **more than \$1,100 but not more than \$2,300**, complete Column 3; or
- for contributions of **more than \$2,300**, enter \$1,000 on line 46 or 48.

	Column 1	Column 2	Column 3	
Enter the amount of your contributions	-	-	-	1
Line 1 minus line 2	=	=	=	2
Multiply line 3 by line 4	x	x	x	3
Add lines 5 and 6	+	+	+	4
	=	=	=	5
	+	+	+	6
	=	=	=	7

Enter the result from line 7 on:

- line 46 of Form AB428 for your contributions from your receipt called *Annual Contribution*; or
- line 48 of Form AB428 for your contributions from your receipt called *Senatorial Selection Campaign Contribution*.