

Tax and Revenue Administration (TRA)

Alberta Corporate Tax Act

Guide to Claiming the Alberta Innovation Employment Grant

Updated: April 21, 2023

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.

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



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Overview

The Alberta Innovation Employment Grant (IEG) is a refundable tax credit that a qualified corporation may deduct from tax otherwise payable for a taxation year in accordance with Division 7 of Part 6 of the *Alberta Corporate Tax Act*. In general, the IEG is equal to 8 per cent of the lesser of the corporation's eligible expenditures in respect of scientific research and experimental development (SR&ED) carried out in Alberta after December 31, 2020, and the corporation's maximum expenditure limit for the year. The corporation will be eligible to claim an additional amount equal to 12 per cent of any such amount in excess of a base amount. A corporation's base amount is determined by calculating the corporation's average eligible expenditures for the two preceding taxation years.

For additional information on the IEG, refer [to Information Circular IEG-1, Alberta Innovation Employment Grant](#).

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How to Prepare Form AT4970

[Form AT4970](#) lists, on a project-by-project basis, the portion of federal qualified scientific research and experimental development (SR&ED) expenditures at the end of the taxation year (as entered on line 559 of federal Form T661) that were in respect of SR&ED carried out in Alberta by the corporation during the year. Form AT4970 should be completed before [Form AT29](#) is completed.

Form AT4970 does not have to be filed, but must be provided to TRA upon request.

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Transitional Instructions for Taxation Years Straddling January 1, 2021

The IEG is calculated based on a corporation's eligible expenditures in respect of SR&ED carried out in Alberta after December 31, 2020. If the corporation's taxation year-end straddles January 1, 2021, and the corporation had federal qualified SR&ED expenditures both before January 1, 2021 and after December 31, 2020, then the amounts for each IEG Project should be reported on two separate rows. The first row should report amounts after December 31, 2020, and the second row should report amounts before January 1, 2021.

The total of column 105 plus the total of column 107 should equal the total amount of federal qualified SR&ED expenditures reported on line 559 of federal Form T661 (before IEG) for the taxation year. Similarly, the amounts reported on lines 135 to 161 are the total federal qualified SR&ED expenditures reported on line 559 of federal Form T661 (before IEG), notwithstanding that some of the expenditures carried out in Alberta may not qualify for the IEG.

Refer to [Example 4](#) for a demonstration of how amounts should be reported in these circumstances.

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- **Identifying information**

Enter the name, corporate account number and the date the taxation year ends for the qualified corporation in respect of which Form AT29 is being filed.

- **Column 101: Project title**

For each SR&ED project carried out in Alberta during the qualified corporation's taxation year, enter the project title. This title should be consistent with the project title entered on line 200 of federal Form T661.

- **Column 103: Project code**

For each SR&ED project carried out in Alberta during the qualified corporation's taxation year, enter the project code. This code should be consistent with the field of science or technology code entered on line 206 of federal Form T661.

- **Column 105: Portion of line 559 of federal T661 carried out in Alberta**

For each SR&ED project carried out in Alberta during the qualified corporation's taxation year, enter the portion of federal qualified SR&ED expenditures (before IEG) from line 559 of federal Form T661 that were in respect of SR&ED carried out in Alberta.

- **Column 107: Portion of line 559 of federal T661 not carried out in Alberta**

For each SR&ED project carried out in Alberta during the qualified corporation's taxation year, enter the portion of federal qualified SR&ED expenditures (before IEG) from line 559 of the federal Form T661 that were in respect of SR&ED carried out in a jurisdiction other than Alberta, if any.

- **Column 109: Total salaries and wages paid in respect of SR&ED carried out in Alberta**

For each SR&ED project carried out in Alberta during the qualified corporation's taxation year, enter the portion of the federal salary base from line 818 of federal Form T661 that was in respect of SR&ED carried out in Alberta. In general, this amount is the salaries and wages for employees directly engaged in SR&ED carried out in Alberta. The amount excludes bonuses, remuneration based on profits and taxable benefits.

- **Column 111: Total prescribed proxy amount included in Alberta portion of line 559 of federal T661**

For each SR&ED project carried out in Alberta during the qualified corporation's taxation year, enter the portion of the federal prescribed proxy included in line 559 of federal Form T661 that is in respect of SR&ED carried out in Alberta. Leave this column blank if the corporation did not use the prescribed proxy method for federal tax purposes.

- **Column 113: Alberta proxy amount for each project**

For each SR&ED project carried out in Alberta during the qualified corporation's taxation year, enter the project's Alberta proxy amount. An Alberta proxy amount must be claimed if the corporation used the prescribed proxy method for federal tax purposes. The Alberta proxy calculation has the same limits as the federal prescribed proxy calculation, and is calculated by multiplying the amount in the respective line of column 109 by 55 per cent.

- **TOTAL**

Calculate and enter the totals of all entries in each of columns 105, 107, 109, 111 and 113 of Form AT4970. The sum of the totals entered for columns 105 and 107 on Form AT4970 should equal the amount entered on line 559 of federal Form T661 before deducting the IEG as provincial government assistance on federal line 513.

- **Lines 135 to 161: Jurisdictions where federal qualified expenditures were incurred**

Enter the total federal qualified SR&ED expenditures entered on line 559 of federal Form T661 in respect of each jurisdiction. Provincial government assistance deducted on line 513 of federal Form T661 should be allocated to the respective provincial line. For example, the amount reported on line 135 is the portion of line 559 of federal Form T661 carried out in Alberta net of the IEG deducted on federal line 513.

- **Line 170: Total of all jurisdictions**

Enter the total sum of the amounts entered on lines 135 to 161 of Form AT4970. The amount entered on line 170 should equal the amount entered on line 559 of federal Form T661 (after deducting provincial government assistance on federal line 513).

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How to Prepare Form AT29

The calculation of the IEG is a two-step process:

- In Step 1, calculate the IEG based on the federal expenditures before deducting the IEG as provincial government assistance on federal Form T661. Once the IEG has been calculated, enter the amount of the IEG on line 513 of federal Form T661 and recalculate the respective federal amounts.
- In Step 2, ensure the recalculated federal amounts are entered on federal Form T661 and, to prevent a circular calculation, add back on [Form AT29](#) the IEG that was calculated in Step 1.

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Claimant Information

Enter the corporation's legal name, Alberta corporate account number and the date the corporation's taxation year ends in the spaces provided.

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STEP 1: Preliminary Calculation of the IEG

Determining the eligible expenditures for IEG purposes

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 portion of line 559 of federal Form T661 that is in respect of SR&ED that was carried out in Alberta. This amount should equal the sum of amounts entered in column 105 of Form AT4970 that are in respect of SR&ED carried out in Alberta after December 31, 2020. In order to be considered "carried out in Alberta", the SR&ED must have actually been executed or performed in Alberta.

Line 007: Federal prescribed proxy amount

Enter the amount of the federal prescribed proxy, if any, included in the portion of line 559 of federal Form T661 that was in respect of SR&ED carried out in Alberta. This amount should equal the total entered for column 111 of Form AT4970. Leave this line blank if the corporation did not use the prescribed proxy method for federal purposes.

Line 009: Alberta proxy amount

Enter the Alberta proxy amount. This amount should equal the total entered for column 113 of Form AT4970. There will be an Alberta proxy amount if there was a prescribed proxy amount included in the federal qualified SR&ED expenditures. In general, the Alberta proxy amount is 55 per cent of the salaries and wages used in the calculation of the prescribed proxy amount included in the federal expenditures of the corporation for the taxation year that were paid in respect of SR&ED carried out in Alberta.

Line 011: IEG that reduced the federal expenditures in line 559 of federal T661

Leave this line blank until Step 2.

Line 025: Alberta portion of any repayment of government assistance or a contract payment

Enter the 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 of Form AT29 made in the taxation year or any preceding taxation year. This is the portion of line 560 of federal Form T661 that relates to Alberta other than an IEG.

Line 031: Total Eligible Expenditures for Alberta purposes

Calculate the corporation's eligible expenditures for the purposes of claiming the IEG. This amount is the sum of line 005 minus line 007, plus line 009, plus line 011 (which is zero under Step 1), plus line 025. Enter this amount on line 031.

Line 040: Primary field of science or technology

Enter the corporation's primary field of science or technology. This field should be consistent with the field of science or technology code entered on line 206 of federal Form T661.

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Determining the maximum expenditure limit

Line 100: Association with one or more corporations

The corporation is required to share the maximum expenditure limit with one or more associated corporations that also claim the IEG in taxation years within the same calendar year. If the corporation is associated with one or more other corporations for IEG purposes, page 3 of Form AT29 should be completed before proceeding further. For information on completing page 3, refer to the [Agreement Among Associated Corporations](#) section.

If the corporation is associated with one or more other corporations for IEG purposes, check 'YES' on line 100 and proceed to line 102. If the corporation is not associated with one or more corporations for IEG purposes, check 'NO' on line 100 and proceed to line 104.

Line 102: Corporation is associated

If the corporation is associated with one or more other corporations for IEG purposes, enter the amount of the maximum expenditure limit allocated to the corporation, as entered on the respective line in column 240 on page 3.

If the corporation is not associated with one or more corporations for IEG purposes, leave this line blank.

Line 104: Corporation is not associated

If the corporation is not associated with one or more other corporations for IEG purposes, calculate the corporation's maximum expenditure limit for the year by multiplying \$4,000,000 by the ratio of the number of days in the taxation year to 365 (or 366 if the taxation year includes February 29). The maximum days in the year (after December 31, 2020) should be 365 (or 366, if the taxation year includes February 29.)

If the corporation is associated with one or more other corporations for IEG purposes, 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 IEG

Line 110: IEG on lesser of eligible expenditures and maximum expenditure limit

Calculate the corporation's IEG using the lesser of line 031 and line 108 (from page 1 of Form AT29), then multiply the amount by 8 per cent. Enter this amount on line 110.

Line 112: IEG on amounts in excess of base amount

Calculate the corporation's additional IEG by subtracting the corporation's base amount entered on either line 118 or 124, as appropriate (refer to lines 114 to 124, below), from the lesser of line 031 and line 108 (from page 2 of Form AT29), then multiply the resulting amount, if any, by 12 per cent. Enter this amount on line 112. If the amount is negative, enter zero on line 112.

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Calculating the Base Amount for Non-Associated Corporation

The base amount for a taxation year of a qualified corporation that is not associated with any other corporation (non-associated corporation) in that particular taxation year is the amount that is the average of the eligible expenditures of the non-associated corporation for the two taxation years immediately preceding that particular taxation year.

Line 114: Eligible expenditures for the first preceding year

Enter the amount of the non-associated corporation's eligible expenditures for the first preceding taxation year. If the corporation did not have any eligible expenditures in the first preceding taxation year, enter zero on line 114.

Line 116: Eligible expenditures for the second preceding year

Enter the amount of the non-associated corporation's eligible expenditures for the second preceding taxation year. If the corporation did not have any eligible expenditures in the second preceding taxation year, enter zero on line 116.

Line 118: Base amount

Calculate the average of line 114 and line 116. If the non-associated corporation did not have any eligible expenditures in the preceding two years, the base amount is zero. If the corporation had eligible expenditures in only one of the two preceding taxation years, including a corporation that only had one preceding taxation year, the sum of the eligible expenditures is still divided by two for the purpose of calculating the base amount.

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Calculating the Base Amount for Associated Corporations

The base amount for a taxation year of a qualified corporation that is associated with one or more other corporations in that particular taxation year is the amount that is the average of

- the total of all amounts, each of which is the eligible expenditures of the qualified corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of that particular taxation year, and
- the total of all amounts, each of which is the eligible expenditures of the qualified corporation for its, or of one of the other corporations for its, taxation year immediately preceding the taxation year described in the preceding bullet point.

Line 120: Aggregate eligible expenditures for the first preceding year

Enter the aggregate amount of eligible expenditures of all associated corporations for the first preceding taxation year from line 280 on page 3 of Form AT29.

Line 122: Aggregate eligible expenditures for the second preceding year

Enter the aggregate amount of eligible expenditures of all associated corporations for the second preceding taxation year from line 290 on page 3 of Form AT29.

Line 124: Base amount

Calculate the average of lines 120 and 122. If there were no eligible expenditures in the preceding two years, the base amount is zero. If there were eligible expenditures in only one of the two preceding taxation years, the sum of the aggregate eligible expenditures is still divided by two for the purpose of calculating the base amount.

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Calculating the Grind for Taxable Capital

Line 126: Taxable capital

Enter the corporation's amount of taxable capital, if any, on line 126.

If the corporation is associated with one or more corporations, the taxable capital is the total of all amounts, each of which is the taxable capital employed in Canada, as entered on line 690 of federal Form T2 SCH 33, "Taxable Capital Employed in Canada – Large Corporations", of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations.

If the corporation is not associated with one or more corporations, the taxable capital is the amount of its taxable capital employed in Canada, as entered on line 690 of federal Form T2 SCH 33 of the corporation for its immediately preceding taxation year, if any.

Line 128: Calculation of the taxable capital grind

If the amount of taxable capital entered on line 126 is greater than \$10 million, calculate the taxable capital grind to the corporation's IEG by deducting from \$40 million any taxable capital from line 126 in excess of \$10 million, and dividing the resulting amount, if any, by \$40 million. Enter the amount on line 128. If taxable capital is less than or equal to \$10 million, enter 1 on line 128.

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Calculating the Net IEG

Line 130: IEG before recapture

Calculate the IEG before recapture. This amount is the sum of line 110 and line 112, multiplied by line 128. Enter this amount on line 130.

The IEG is considered to be provincial government assistance. The amount entered on line 130 should be included in the amount entered on line 513 of federal Form T661.

Line 132: Recapture

Enter the amount of recapture in respect of property that is sold or converted to commercial use during the taxation year. For additional information on how to calculate recapture, including examples, refer to Information Circular IEG-1, *Alberta Innovation Employment Grant*.

Recapture is considered to be a 'repayment of assistance' and should be included in the amount entered on line 560 of federal Form T661.

Line 134: Net IEG

Leave this line blank until Step 2.

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STEP 2: Final Calculation of the IEG

Before beginning Step 2, ensure that the amount calculated at line 130 of Form AT29 has been included in the amount entered on line 513 of federal Form T661 as 'provincial government assistance.'

Also ensure that the amount calculated at line 132 of Form AT29, if any, has been included in the amount entered on line 560 of federal Form T661 as 'repayments of assistance and contract payments made in the year.' This amount affects the total qualified SR&ED expenditures for federal investment tax credit purposes.

This section refers only to the amounts on Form AT29 that change in Step 2.

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

Enter the amount of federal qualified SR&ED expenditures shown on line 559 of federal Form T661 after the amount of IEG entered on line 130 of Form AT29 from Step 1 has been included in the amount entered on line 513 of federal Form T661.

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

Recalculate the portion of line 559 of federal Form T661 that is in respect of SR&ED that was carried out in Alberta. The recalculated amount is the amount entered on line 005 from Step 1 minus the amount of IEG entered on line 130 from Step 1 (the amount entered on line 130 should agree to the amount included as provincial government assistance on line 513 of federal Form T661). Enter this difference on line 005.

Line 011: IEG that reduced the federal expenditures in line 559 of federal T661

Enter the amount of IEG entered on line 130 from Step 1.

Line 031: Total Eligible Expenditures for Alberta purposes

Recalculate the corporation's eligible expenditures for the purposes of claiming the IEG. This amount is the sum of line 005 minus line 007, plus line 009, plus line 011 (which is no longer zero as it was under Step 1), plus line 025. Enter this amount on line 031.

Line 134: Net IEG

Calculate the net IEG. This amount is the difference of line 130 minus line 132. Enter this amount on line 134 of Form AT29, as well as on line 129 of the Alberta Corporate Income Tax Return – AT1 (AT1 return).

If the amount entered on line 134 is positive, it will reduce the corporation's Alberta Tax Payable for the year, or it may be applied against any other amount owing to the Government of Alberta before the remaining balance, if any, is refunded to the corporation. If the amount entered on line 134 is negative, it will increase the corporation's Alberta Tax Payable for the year.

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Agreement Among Associated Corporations

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. If the corporation checked 'YES' at line 100 on page 2 of Form AT29, then the Agreement Among Associated Corporations on page 3 of Form AT29 must be completed. One copy of the agreement must be filed by each corporation of the associated group with its AT1 return for the taxation year. A new agreement must be filed for each taxation year. Use additional pages if the spaces provided on page 3 of Form AT29 are insufficient.

If the corporation is not associated with one or more other corporations for IEG purposes, the first two sections on page 3 of Form AT29 should be left blank.

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Identifying Information

Enter the corporate account number and date the taxation year ends for the qualified corporation identified at the top of page 1 of Form AT29 in the spaces provided.

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Allocation of the Maximum Expenditure Limit

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

Enter the corporate account number of the associated corporation with the longest taxation year.

Line 202: Taxation year beginning

Enter the date the taxation year begins for the associated corporation with the longest taxation year.

Line 204: Taxation year ending

Enter the date the taxation year ends for the associated corporation with the longest taxation year.

Line 206: Number of days in the longest year

Enter the number of days in the taxation year of the associated corporation with the longest taxation year. The maximum number of days is 365 (or 366 if the associated corporation's taxation year includes February 29).

Line 208: Maximum expenditure limit

Calculate the maximum expenditure limit to be allocated among the corporations associated for the purposes of the IEG by multiplying \$4,000,000 by the ratio of the number of days in the longest taxation year (entered on line 206) to 365 (or 366 if the taxation year includes February 29).

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Allocation of the Maximum Expenditure Limit

Column 220: Federal business number

For each corporation associated for the purposes of the IEG, enter the federal business number of the corporation.

Column 230: Alberta corporate account number

For each corporation associated for the purposes of the IEG, enter the corporate account number of the corporation.

Column 240: Allocated amount

For each corporation associated for the purposes of the IEG, enter the amount of maximum expenditure limit that is allocated to each of the corporations. Enter on line 102 the amount allocated to the corporation in respect of which Form AT29 is being filed.

Column 250: Eligible expenditures for the first preceding year

For each corporation associated for the purposes of the IEG, enter the eligible expenditures, if any, from its first preceding taxation year.

Column 260: Eligible expenditures for the second preceding year

For each corporation associated for the purposes of the IEG, enter the eligible expenditures, if any, from its second preceding taxation year.

Line 270: Total allocated maximum expenditure limit

Calculate the total allocated maximum expenditure as the sum of all entries in column 240. The total allocated maximum expenditure limit calculated on line 270 cannot exceed the maximum expenditure limit entered on line 208.

Line 280: Aggregate total of eligible expenditures for the first preceding year

Calculate the total of eligible expenditures from the first preceding taxation year of all entries in column 250.

Line 290: Aggregate total of eligible expenditures for the second preceding year

Calculate the total eligible expenditures from the second preceding taxation year of all entries in column 260.

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Name of Person or Firm Who Prepared Form AT29

Enter the name, title, firm name (if applicable), and telephone number of the person or firm who prepared Form AT29, and the date it was prepared, in the spaces provided.

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Contact Information and Useful Links

Email TRA:	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

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Appendix of Examples

Example 1

This example shows the two-step calculation of the IEG in a taxation year in which a qualified corporation was not associated with any other corporations, had eligible expenditures in only one of the preceding two taxation years, and whose taxable capital employed in Canada for the immediately preceding taxation year was less than \$10 million.

The assumptions made in Example 1 include:

- The corporation's taxation year begins January 1, 2022 and ends December 31, 2022.
- The corporation is a Canadian-controlled private corporation (CCPC) not associated with any other corporations for the purposes of the IEG.
- The corporation had federal qualified SR&ED expenditures of \$1,000,000 during the taxation year ended December 31, 2022, as reported on line 559 of federal Form T661 for that year before deducting the IEG as provincial government assistance on federal line 513. Of this amount, \$400,000 was eligible expenditures in respect of SR&ED carried out in Alberta, and the balance of \$600,000 was incurred in Ontario.
- The corporation had eligible expenditures of \$300,000 in respect of SR&ED carried out in Alberta during the first preceding taxation year ended December 31, 2021.
- The corporation did not have any eligible expenditures in respect of SR&ED carried out in Alberta during the second preceding taxation year ended December 31, 2020.
- The corporation paid total salaries and wages of \$100,000 in respect of SR&ED carried out in Alberta during the taxation year ended December 31, 2022.
- The corporation used the prescribed proxy method for federal tax purposes.
- The corporation had taxable capital employed in Canada of \$5,000,000 for the taxation year ended December 31, 2021, as reported on line 690 of federal Form T2 SCH 33 for that year.

See next four pages for sample forms.

LISTING OF INNOVATION EMPLOYMENT GRANT PROJECTS CLAIMED IN ALBERTA

Name: ABC Research Inc.

Corporate Account Number: 1 2 3 4 5 6 7 8 9 0

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

This form is to be filed with the Alberta Innovation Employment Grant Schedule 29. 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 IEG for the taxation year	107 Portion of federal T661 line 559 not carried out in Alberta for each project for the taxation year	109 Total salaries and wages paid in respect of SR&ED carried out 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	400,000	600,000	100,000	55,000	55,000
TOTAL:		400,000	600,000	100,000	55,000	55,000

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	135 338,000	Nunavut	149
British Columbia	137	Ontario	151 600,000
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
AT4970		Total of all Jurisdictions:	170 938,000



**ALBERTA INNOVATION EMPLOYMENT GRANT
AT1 SCHEDULE 29**

The Alberta Corporate Tax Act

Name: **ABC Research Inc.**

CAN: Taxation Year Ending:

For use by a corporation for a taxation year in which the corporation is claiming the **Innovation Employment Grant (IEG)**. Schedule 29 must be received by Alberta Treasury Board and Finance, Tax and Revenue Administration **within 15 months after the day on or before** which the corporation is required to file its AT1 for the year. For additional information on completing Schedule 29, see the Guide to Claiming the Innovation Employment Grant (the Guide).

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

For Department Use

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Eligible Expenditures for IEG Purposes		Step 1	Step 2
Federal amount of qualified SR&ED expenditures at line 559 of federal T661	003	- /	938,000 <small>Note 1</small>
Portion of line 559 of federal T661 carried out in Alberta	005	400,000 /	338,000 <small>Note 2</small>
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559	007	55,000 /	55,000
Add: Alberta proxy amount	009	55,000 /	55,000
Add: IEG that reduced the federal expenditure in line 559 of federal T661 in the taxation year	011	- /	62,000
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))	025	- /	-
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025)	031	400,000 /	400,000

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: Federal amount reported on line 559 of federal Form T661 in Step 2 is the amount from Step 1 (1,000,000) less the amount of the IEG (62,000) entered as provincial government assistance on line 513 of federal Form T661.

Note 2: Portion of line 559 of federal Form T661 in Step 2 is the amount from Step 1 (400,000) less the amount of the IEG (62,000) entered as provincial government assistance on line 513 of federal Form T661.

Maximum Expenditure Limit		100	Yes	No
Is the corporation associated with one or more corporations for IEG purposes?				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		104	4,000,000	
$\frac{\$4,000,000 \times \text{days in tax year}^*}{365^{**}}$				
Maximum expenditure limit for the year (line 102 or line 104 as applicable)		108	4,000,000	

* 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		110	32,000	
Calculate: (Lesser of line 031 and line 108) X 8%		110	32,000	
Calculate: ((Lesser of line 031 and line 108) - Base Amount*) X 12%		112	30,000	Note 3
Non-associated - Base Amount				
Eligible expenditures for the first preceding year		114	300,000	
Eligible expenditures for the second preceding year		116		
Base amount: average of line 114 + line 116		118	150,000	Note 4
Associated - Base Amount				
Aggregate eligible expenditures of all associated corporation(s) for the first preceding year (from line 280 of page 3 of Schedule 29)		120		
Aggregate eligible expenditures of all associated corporation(s) for the second preceding year (from line 290 of page 3 of Schedule 29)		122		
Base amount: average of line 120 + line 122		124		
<p>* If the corporation is associated with one or more corporations in the taxation year, the Base Amount is the amount that is the average of (1) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations, and (2) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, taxation year immediately preceding the taxation year described in (1).</p> <p>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.</p> <p>For the purposes of determining the Base Amount for a taxation year, eligible expenditures for a preceding year are calculated in the same way as line 031 of page 1.</p>				
Taxable Capital**		126	5,000,000	
$((\$40,000,000 - (\text{line } 126 - \$10,000,000))^{***}) / \$40,000,000$		128	1	Note 5
<p>** If the corporation is associated with one or more corporations in the taxation year, the Taxable Capital is the total of all amounts, each of which is the taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations.</p> <p>If the corporation is NOT associated with one or more corporations in the taxation year, the Taxable Capital is the amount of its taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its immediately preceding taxation year.</p> <p>*** If Taxable Capital is less than or equal to \$10,000,000, enter 1 on line 128</p>				
IEG (line 110 + line 112) x line 128		130	62,000	Note 6
If the corporation has received an IEG in respect of property that is sold or converted to commercial use during the taxation year, enter the amount of recapture		132		
NET IEG (line 130 - line 132)		134	62,000	
Enter amount from line 134 on AT1 page 2, line 129				

Note 3: Lesser of line 031 and line 108 (400,000), less line 118 (150,000), multiplied by 12 per cent.
 Note 4: Average of eligible expenditures in 2020 and 2021: (0 + 300,000) / 2
 Note 5: If taxable capital (5,000,000) is less than 10,000,000, enter 1 on line 128.
 Note 6: Line 110 plus line 112, multiplied by 1 from line 128.

ALBERTA INNOVATION EMPLOYMENT GRANT AGREEMENT AMONG ASSOCIATED CORPORATIONS

CAN: [] Taxation Year Ending: []

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

The Alberta Corporate Account Number of the associated corporation with the longest taxation year: [] 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
Line 206 Maximum Expenditure Limit

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

Allocation of the Maximum Expenditure Limit

Table with 6 columns: Federal Business Number (FBN), Alberta Corporate Account Number (CAN), Allocated Amount, Enter eligible expenditures for the first preceding year, Enter eligible expenditures for second preceding year, Enter Taxable Capital for the first preceding year. Includes summary rows for Total Allocated Maximum Expenditure Limit (270), Aggregate total of eligible expenditures for the first preceding year (280), Aggregate total of eligible expenditures for the second preceding year (290), and Total Taxable Capital from all associated corporation(s) for the first preceding year (300).

Name of person or firm who prepared this form

Name (please print): Sally Smith Title: Senior Accountant
Firm Name, if applicable (please print): Smith and Associates
Telephone Number: 403-123-4567 Date: December 31, 2023

Example 2

This example expands the fact situation in Example 1 in order to demonstrate the two-step calculation of the IEG in a taxation year in which a qualified corporation was not associated with any other corporations, but had eligible expenditures in both of the preceding two taxation years, and whose taxable capital employed in Canada for the immediately preceding taxation year was greater than \$10 million.

The assumptions made in Example 2 include:

- The corporation's taxation year begins January 1, 2022 and ends December 31, 2022.
- The corporation is a Canadian-controlled private corporation not associated with any other corporations for the purposes of the IEG.
- The corporation had federal qualified SR&ED expenditures of \$1,000,000 during the taxation year ended December 31, 2022, as reported on line 559 of federal Form T661 for that year before deducting the IEG as provincial government assistances on federal line 513. Of this amount, \$400,000 was eligible expenditures in respect of SR&ED carried out in Alberta, and the balance of \$600,000 was incurred in Ontario.
- The corporation had eligible expenditures of \$300,000 in respect of SR&ED carried out in Alberta during the first preceding taxation year ended December 31, 2021.
- The corporation had eligible expenditures of \$200,000 in respect of SR&ED carried out in Alberta during the second preceding taxation year ended December 31, 2020.
- The corporation paid total salaries and wages of \$100,000 in respect of SR&ED carried out in Alberta during the taxation year ended December 31, 2022.
- The corporation used the prescribed proxy method for federal tax purposes.
- The corporation had taxable capital employed in Canada of \$12,000,000 for the taxation year ended December 31, 2021, as reported on line 690 of federal Form T2 SCH 33 for that year.

See next four pages for sample forms.

LISTING OF INNOVATION EMPLOYMENT GRANT PROJECTS CLAIMED IN ALBERTA

Name: ABC Research Inc.

YYYY MM DD

Corporate Account Number: 1 2 3 4 5 6 7 8 9 0

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

This form is to be filed with the Alberta Innovation Employment Grant Schedule 29. 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 IEG for the taxation year	107 Portion of federal T661 line 559 not carried out in Alberta for each project for the taxation year	109 Total salaries and wages paid in respect of SR&ED carried out 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	400,000	600,000	100,000	55,000	55,000
TOTAL:		400,000	600,000	100,000	55,000	55,000

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	135 352,500	Nunavut	149
British Columbia	137	Ontario	151 600,000
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
		Total of all Jurisdictions:	170 952,500



**ALBERTA INNOVATION EMPLOYMENT GRANT
AT1 SCHEDULE 29**

Tax and Revenue Administration

The Alberta Corporate Tax Act

Name: ABC Research Inc. CAN: <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="8"/> <input type="text" value="9"/> <input type="text" value="0"/> Taxation Year Ending: <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="1"/>	For Department Use 001
For use by a corporation for a taxation year in which the corporation is claiming the Innovation Employment Grant (IEG) . Schedule 29 must be received by Alberta Treasury Board and Finance, Tax and Revenue Administration within 15 months after the day on or before which the corporation is required to file its AT1 for the year. For additional information on completing Schedule 29, see the Guide to Claiming the Innovation Employment Grant (the Guide). Report all monetary values in dollars; DO NOT include cents.	

		Step 1	Step 2	
Federal amount of qualified SR&ED expenditures at line 559 of federal T661	003	-	/	952,500 <small>Note 1</small>
Portion of line 559 of federal T661 carried out in Alberta	005	400,000	/	352,500 <small>Note 2</small>
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559	007	55,000	/	55,000
Add: Alberta proxy amount	009	55,000	/	55,000
Add: IEG that reduced the federal expenditure in line 559 of federal T661 in the taxation year	011	-	/	47,500
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))	025	-	/	-
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025)	031	400,000	/	400,000

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
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AT29 Jan-21)

Form authorized and prescribed by the President of Treasury Board and Minister of Finance

AT1 Schedule 29

Page 1 of 3

Note 1: Federal amount reported on line 559 of federal Form T661 in Step 2 is the amount from Step 1 (1,000,000) less the amount of the IEG (47,500) entered as provincial government assistance on line 513 of federal Form T661.

Note 2: Portion of line 559 of federal Form T661 in Step 2 is the amount from Step 1 (400,000) less the amount of the IEG (47,500) entered as provincial government assistance on line 513 of federal Form T661.

Maximum Expenditure Limit		100	Yes	No
Is the corporation associated with one or more corporations for IEG purposes?				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 X 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	

* 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		110	32,000	
Calculate: (Lesser of line 031 and line 108) X 8%		110	32,000	
Calculate: ((Lesser of line 031 and line 108) - Base Amount*) X 12%		112	18,000	Note 3
Non-associated - Base Amount				
Eligible expenditures for the first preceding year		114	300,000	
Eligible expenditures for the second preceding year		116	200,000	
Base amount: average of line 114 + line 116		118	250,000	Note 4
Associated - Base Amount				
Aggregate eligible expenditures of all associated corporation(s) for the first preceding year (from line 280 of page 3 of Schedule 29)		120		
Aggregate eligible expenditures of all associated corporation(s) for the second preceding year (from line 290 of page 3 of Schedule 29)		122		
Base amount: average of line 120 + line 122		124		
* If the corporation is associated with one or more corporations in the taxation year, the Base Amount is the amount that is the average of (1) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations, and (2) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, taxation year immediately preceding the taxation year described in (1). If the corporation is NOT associated with one or more corporations in the taxation year, the Base Amount is the amount that is the average of the eligible expenditures of the corporation for the two immediately preceding taxation years. For the purposes of determining the Base Amount for a taxation year, eligible expenditures for a preceding year are calculated in the same way as line 031 of page 1.				
Taxable Capital**		126	12,000,000	
(((\$40,000,000 - (line 126 - \$10,000,000))***)/\$40,000,000)		128	0.95	Note 5
** If the corporation is associated with one or more corporations in the taxation year, the Taxable Capital is the total of all amounts, each of which is the taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations. If the corporation is NOT associated with one or more corporations in the taxation year, the Taxable Capital is the amount of its taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its immediately preceding taxation year. *** If Taxable Capital is less than or equal to \$10,000,000, enter 1 on line 128				
IEG (line 110 + line 112) x line 128		130	47,500	Note 6
If the corporation has received an IEG in respect of property that is sold or converted to commercial use during the taxation year, enter the amount of recapture		132		
NET IEG (line 130 - line 132)		134	47,500	
Enter amount from line 134 on AT1 page 2, line 129				

Note 3: Lesser of line 031 and line 108 (400,000), less line 118 (250,000), multiplied by 12 per cent.
Note 4: Average of eligible expenditures in 2020 and 2021: (200,000 + 300,000) / 2
Note 5: ((40,000,000 - (12,000,000 - 10,000,000)) / 40,000,000)
Note 6: Line 110 plus line 112, multiplied by 0.95 from line 128.

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 **)

$\$4,000,000 \times \left(\frac{\text{Line 206}}{365} \right) = \text{Maximum Expenditure Limit } \mathbf{208}$

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

Allocation of the Maximum Expenditure Limit

220 Federal Business Number (FBN)	230 Alberta Corporate Account Number (CAN) <i>(Enter the 9 or 10 digit number)</i>	240 Allocated Amount <i>(Enter the amount allocated to the corporation on line 102 on page 2)</i>	250 Enter eligible expenditures for the first preceding year	260 Enter eligible expenditures for second preceding year	265 Enter Taxable Capital for the first preceding year
Total Allocated Maximum Expenditure Limit ***		270			
*** Total must not exceed line 208					
Aggregate total of eligible expenditures from all associated corporation(s) for the first preceding year			280		
Aggregate total of eligible expenditures from all associated corporation(s) for the second preceding year				290	
Total Taxable Capital from all associated corporation(s) for the first preceding year					300

Name of person or firm who prepared this form

Name (please print): Sally Smith Title: Senior Accountant
 Firm Name, if applicable (please print): Smith and Associates
 Telephone Number: 403-123-4567 Date: December 31, 2023

Example 3

This example further expands the fact situations in Examples 1 and 2 in order to demonstrate the two-step calculation of the IEG in a taxation year in which a qualified corporation was associated with another corporation, had eligible expenditures in both of the preceding two taxation years, and whose taxable capital employed in Canada for the immediately preceding taxation year was greater than \$10 million.

The assumptions made in Example 3 include:

Qualified Corporation

- The corporation's taxation year begins January 1, 2022 and ends December 31, 2022.
- The corporation is a Canadian-controlled private corporation that is associated with another corporation for the purposes of the IEG.
- The corporation had federal qualified SR&ED expenditures of \$1,000,000 during the taxation year ended December 31, 2022, as reported on line 559 of federal Form T661 for that year before deducting the IEG as provincial government assistance on federal line 513. Of this amount, \$400,000 was eligible expenditures in respect of SR&ED carried out in Alberta, and the balance of \$600,000 was incurred in Ontario.
- The corporation had eligible expenditures of \$300,000 in respect of SR&ED carried out in Alberta during the first preceding taxation year ended December 31, 2021.
- The corporation had eligible expenditures of \$200,000 in respect of SR&ED carried out in Alberta during the second preceding taxation year ended December 31, 2020.
- The corporation paid total salaries and wages of \$100,000 in respect of SR&ED carried out in Alberta during the taxation year ended December 31, 2022.
- The corporation used the prescribed proxy method for federal tax purposes.
- The corporation had taxable capital employed in Canada of \$12,000,000 for the taxation year ended December 31, 2021, as reported on line 690 of federal Form T2 SCH 33 for that year.

Associated Corporation

- The associated corporation's taxation year begins July 1, 2021 and ends June 30, 2022.
- The associated corporation had eligible expenditures of \$400,000 in respect of SR&ED carried out in Alberta during the taxation year ended June 30, 2022.
- The associated corporation had eligible expenditures of \$150,000 in respect of SR&ED carried out in Alberta during the first preceding taxation year ended June 30, 2021.
- The associated corporation had eligible expenditures of \$100,000 in respect of SR&ED carried out in Alberta during the second preceding taxation year ended June 30, 2020.
- The associated corporation had taxable capital employed in Canada of \$13,000,000 for the taxation year ended June 30, 2021, as reported on line 690 of federal Form T2 SCH 33 for that year.

See next four pages for sample forms.

LISTING OF INNOVATION EMPLOYMENT GRANT PROJECTS CLAIMED IN ALBERTA

Name: ABC Research Inc.

YYYY MM DD

Corporate Account Number: 1 2 3 4 5 6 7 8 9 0

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

This form is to be filed with the Alberta Innovation Employment Grant Schedule 29. 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 IEG for the taxation year	107 Portion of federal T661 line 559 not carried out in Alberta for each project for the taxation year	109 Total salaries and wages paid in respect of SR&ED carried out 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	400,000	600,000	100,000	55,000	55,000
TOTAL:		400,000	600,000	100,000	55,000	55,000

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	135 378,125	Nunavut	149
British Columbia	137	Ontario	151 600,000
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
AT4970		Total of all Jurisdictions:	170 978,125



**ALBERTA INNOVATION EMPLOYMENT GRANT
AT1 SCHEDULE 29**

Tax and Revenue Administration

The Alberta Corporate Tax Act

Name: ABC Research Inc. CAN: <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="8"/> <input type="text" value="9"/> <input type="text" value="0"/> Taxation Year Ending: <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="1"/>	For Department Use 001
For use by a corporation for a taxation year in which the corporation is claiming the Innovation Employment Grant (IEG) . Schedule 29 must be received by Alberta Treasury Board and Finance, Tax and Revenue Administration within 15 months after the day on or before which the corporation is required to file its AT1 for the year. For additional information on completing Schedule 29, see the Guide to Claiming the Innovation Employment Grant (the Guide). Report all monetary values in dollars; DO NOT include cents.	

		Step 1	Step 2	
Federal amount of qualified SR&ED expenditures at line 559 of federal T661	003	-	/	978,125 <small>Note 1</small>
Portion of line 559 of federal T661 carried out in Alberta	005	400,000	/	378,125 <small>Note 2</small>
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559	007	55,000	/	55,000
Add: Alberta proxy amount	009	55,000	/	55,000
Add: IEG that reduced the federal expenditure in line 559 of federal T661 in the taxation year	011	-	/	21,875
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))	025	-	/	-
Total: Eligible Expenditures for Alberta Purposes (lines 005 - 007 + 009 + 011 + 025)	031	400,000	/	400,000

Select the primary field of science or technology the corporation is involved in:

1 = Natural and formal sciences	3 = Medical and health sciences	040 <input type="text" value="2"/>
2 = Engineering and technology	4 = Agricultural sciences	

AT29 Jan-21)

Form authorized and prescribed by the President of Treasury Board and Minister of Finance

AT1 Schedule 29

Page 1 of 3

Note 1: Federal amount reported on line 559 of federal Form T661 in Step 2 is the amount from Step 1 (1,000,000) less the amount of the IEG (21,875) entered as provincial government assistance on line 513 of federal Form T661.

Note 2: Portion of line 559 of federal Form T661 in Step 2 is the amount from Step 1 (400,000) less the amount of the IEG (21,875) entered as provincial government assistance on line 513 of federal Form T661.

Maximum Expenditure Limit							
Is the corporation associated with one or more corporations for IEG purposes?	<table border="1"> <tr> <td>100</td> <td>Yes</td> <td>No</td> </tr> <tr> <td></td> <td>X</td> <td></td> </tr> </table>	100	Yes	No		X	
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	<table border="1"> <tr> <td>102</td> <td>3,000,000</td> </tr> </table>	102	3,000,000				
102	3,000,000						
If the corporation is not associated (line 100 = No), calculate the following and enter the amount on line 104	<table border="1"> <tr> <td>104</td> <td></td> </tr> </table>	104					
104							
\$4,000,000 X days in tax year * 365 **	<table border="1"> <tr> <td>108</td> <td>3,000,000</td> </tr> </table>	108	3,000,000				
108	3,000,000						
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					
Calculate: (Lesser of line 031 and line 108) X 8%	<table border="1"> <tr> <td>110</td> <td>32,000</td> </tr> </table>	110	32,000		
110	32,000				
Calculate: ((Lesser of line 031 and line 108) - Base Amount*) X 12%	<table border="1"> <tr> <td>112</td> <td>3,000</td> <td>Note 3</td> </tr> </table>	112	3,000	Note 3	
112	3,000	Note 3			
Non-associated - Base Amount					
Eligible expenditures for the first preceding year	<table border="1"> <tr> <td>114</td> <td></td> </tr> </table>	114			
114					
Eligible expenditures for the second preceding year	<table border="1"> <tr> <td>116</td> <td></td> </tr> </table>	116			
116					
Base amount: average of line 114 + line 116	<table border="1"> <tr> <td>118</td> <td></td> </tr> </table>	118			
118					
Associated - Base Amount					
Aggregate eligible expenditures of all associated corporation(s) for the first preceding year (from line 280 of page 3 of Schedule 29)	<table border="1"> <tr> <td>120</td> <td>450,000</td> </tr> </table>	120	450,000		
120	450,000				
Aggregate eligible expenditures of all associated corporation(s) for the second preceding year (from line 290 of page 3 of Schedule 29)	<table border="1"> <tr> <td>122</td> <td>300,000</td> </tr> </table>	122	300,000		
122	300,000				
Base amount: average of line 120 + line 122	<table border="1"> <tr> <td>124</td> <td>375,000</td> <td>Note 4</td> </tr> </table>	124	375,000	Note 4	
124	375,000	Note 4			
*If the corporation is associated with one or more corporations in the taxation year, the Base Amount is the amount that is the average of (1) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations, and (2) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, taxation year immediately preceding the taxation year described in (1). If the corporation is NOT associated with one or more corporations in the taxation year, the Base Amount is the amount that is the average of the eligible expenditures of the corporation for the two immediately preceding taxation years. For the purposes of determining the Base Amount for a taxation year, eligible expenditures for a preceding year are calculated in the same way as line 031 of page 1.					
Taxable Capital**	<table border="1"> <tr> <td>126</td> <td>25,000,000</td> <td>Note 5</td> </tr> </table>	126	25,000,000	Note 5	
126	25,000,000	Note 5			
(((\$40,000,000 - (line 126 - \$10,000,000))**)/\$40,000,000)	<table border="1"> <tr> <td>128</td> <td>0.625</td> <td>Note 6</td> </tr> </table>	128	0.625	Note 6	
128	0.625	Note 6			
** If the corporation is associated with one or more corporations in the taxation year, the Taxable Capital is the total of all amounts, each of which is the taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations. If the corporation is NOT associated with one or more corporations in the taxation year, the Taxable Capital is the amount of its taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its immediately preceding taxation year. *** If Taxable Capital is less than or equal to \$10,000,000, enter 1 on line 128					
IEG (line 110 + line 112) x line 128	<table border="1"> <tr> <td>130</td> <td>21,875</td> <td>Note 7</td> </tr> </table>	130	21,875	Note 7	
130	21,875	Note 7			
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	<table border="1"> <tr> <td>132</td> <td></td> </tr> </table>	132			
132					
NET IEG (line 130 - line 132)	<table border="1"> <tr> <td>134</td> <td>21,875</td> </tr> </table>	134	21,875		
134	21,875				
Enter amount from line 134 on AT1 page 2, line 129					

**ALBERTA INNOVATION EMPLOYMENT GRANT
AGREEMENT AMONG ASSOCIATED CORPORATIONS**

YYYY MM DD

CAN: 1 2 3 4 5 6 7 8 9 0

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

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 2 3 4 5 6 7 8 9 1 0

Taxation Year Beginning: 202 2 0 2 1 0 7 0 1

Taxation Year Ending: 204 2 0 2 2 0 6 3 0

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

\$4,000,000 X (365 ÷ 365 **) = 208 4,000,000
Line 206 Maximum Expenditure Limit

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

Allocation of the Maximum Expenditure Limit

220 Federal Business Number (FBN)	230 Alberta Corporate Account Number (CAN) (Enter the 9 or 10 digit number)	240 Allocated Amount (Enter the amount allocated to the corporation on line 102 on page 2)	250 Enter eligible expenditures for the first preceding year	260 Enter eligible expenditures for second preceding year	265 Enter Taxable Capital for the first preceding year
12345 6789 RC0001	1 2 3 4 5 6 7 8 9 0	3,000,000	300,000	200,000	12,000,000
98765 4321 RC0001	2 3 4 5 6 7 8 9 1 0	1,000,000	150,000	100,000	13,000,000
Total Allocated Maximum Expenditure Limit ***		270 4,000,000			
Aggregate total of eligible expenditures from all associated corporation(s) for the first preceding year			280 450,000		
Aggregate total of eligible expenditures from all associated corporation(s) for the second preceding year				290 300,000	
Total Taxable Capital from all associated corporation(s) for the first preceding year					300 25,000,000

Name of person or firm who prepared this form

Name (please print): Sally Smith Title: Senior Accountant

Firm Name, if applicable (please print): Smith and Associates

Telephone Number: 403-123-4567 Date: December 31, 2023

Example 4

This example demonstrates the two-step calculation of the IEG in a taxation year that straddles the IEG's coming into force date of January 1, 2021. For the purposes of this example, the qualified corporation was not associated with any other corporations, had eligible expenditures in both of the preceding two taxation years, and had taxable capital employed in Canada for the immediately preceding taxation year less than \$10 million.

The assumptions made in Example 4 include:

- The corporation's taxation year begins July 1, 2020 and ends June 30, 2021.
- The corporation is a Canadian-controlled private corporation not associated with any other corporations for the purposes of the IEG.
- The corporation had federal qualified SR&ED expenditures of \$900,000 during the taxation year ended June 30, 2021, as reported on line 559 of federal Form T661 for that year before deducting the IEG as provincial government assistance on federal line 513. Of this amount:
 - \$600,000 was incurred after December 31, 2020 and \$300,000 was incurred before January 1, 2021.
 - \$250,000 was in respect of SR&ED carried out in Alberta after December 31, 2020 and \$150,000 was in respect of SR&ED carried out in Alberta before January 1, 2021.
 - \$350,000 was incurred in British Columbia after December 31, 2020 and \$150,000 was incurred in British Columbia before January 1, 2021.
- The corporation had eligible expenditures of \$200,000 in respect of SR&ED carried out in Alberta during the first preceding taxation year ended June 30, 2020.
- The corporation had eligible expenditures of \$100,000 in respect of SR&ED carried out in Alberta during the second preceding taxation year ended June 30, 2019.
- The corporation paid total salaries and wages of \$100,000 in respect of SR&ED carried out in Alberta during the taxation year ended June 30, 2021. Of this amount, \$50,000 was in respect of SR&ED carried out in Alberta after December 30, 2020.
- The corporation used the prescribed proxy method for federal tax purposes.
- The corporation had taxable capital employed in Canada of \$8,000,000 for the taxation year ended June 30, 2020, as reported on line 690 of federal Form T2 SCH 33 for that year.

See next four pages for sample forms.

LISTING OF INNOVATION EMPLOYMENT GRANT PROJECTS CLAIMED IN ALBERTA

Name: ABC Research Inc.

YYYY MM DD

Corporate Account Number: 1 2 3 4 5 6 7 8 9 0

Taxation Year Ending: 2 0 2 1 0 6 3 0

This form is to be filed with the Alberta Innovation Employment Grant Schedule 29. 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 IEG for the taxation year	107 Portion of federal T661 line 559 not carried out in Alberta for each project for the taxation year	109 Total salaries and wages paid in respect of SR&ED carried out 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 (after Dec.31, 2020)	2.11.03	250,000	350,000	50,000	27,500	27,500
Project 1 (before Jan.1 2021)	2.11.03	150,000	150,000	50,000	N/A	N/A
TOTAL:		400,000	500,000	100,000	27,500	27,500

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	135 368,000	Nunavut	149
British Columbia	137 500,000	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
		Total of all Jurisdictions:	170 868,000



**ALBERTA INNOVATION EMPLOYMENT GRANT
AT1 SCHEDULE 29**

Tax and Revenue Administration

The Alberta Corporate Tax Act

Name: ABC Research Inc. CAN: <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="8"/> <input type="text" value="9"/> <input type="text" value="0"/> Taxation Year Ending: <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="6"/> <input type="text" value="3"/> <input type="text" value="0"/>	For Department Use <input type="checkbox"/> 001
For use by a corporation for a taxation year in which the corporation is claiming the Innovation Employment Grant (IEG) . Schedule 29 must be received by Alberta Treasury Board and Finance, Tax and Revenue Administration within 15 months after the day on or before which the corporation is required to file its AT1 for the year. For additional information on completing Schedule 29, see the Guide to Claiming the Innovation Employment Grant (the Guide). Report all monetary values in dollars; DO NOT include cents.	

		Step 1		Step 2
Federal amount of qualified SR&ED expenditures at line 559 of federal T661	003	-	/	868,000 <small>Note 1</small>
Portion of line 559 of federal T661 carried out in Alberta	005	250,000	/	218,000 <small>Note 2</small>
Deduct: Federal prescribed proxy amount (if any) included in the Alberta portion of line 559	007	27,500	/	27,500
Add: Alberta proxy amount	009	27,500	/	27,500
Add: IEG that reduced the federal expenditure in line 559 of federal T661 in the taxation year	011	-	/	32,000
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))	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	3 = Medical and health sciences	<input type="checkbox"/> 040 <input type="checkbox" value="2"/>
2 = Engineering and technology	4 = Agricultural sciences	

Note 1: Federal amount reported on line 559 of federal Form T661 in Step 2 is the amount from Step 1 (900,000) less the amount of the IEG (32,000) entered as provincial government assistance on line 513 of federal Form T661.

Note 2: Portion of line 559 of federal Form T661 in Step 2 is the amount from Step 1 (250,000) less the amount of the IEG (32,000) entered as provincial government assistance on line 513 of federal Form T661.

Maximum Expenditure Limit

Is the corporation associated with one or more corporations for IEG 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

104	1,983,562	Note 3
-----	-----------	--------

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

108	1,983,562
-----	-----------

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

Calculate: (Lesser of line 031 and line 108) X 8%	110	20,000	
Calculate: ((Lesser of line 031 and line 108) - Base Amount*) X 12%	112	12,000	Note 4

Non-associated - Base Amount

Eligible expenditures for the first preceding year	114	200,000	
Eligible expenditures for the second preceding year	116	100,000	
Base amount: average of line 114 + line 116	118	150,000	Note 5

Associated - Base Amount

Aggregate eligible expenditures of all associated corporation(s) for the first preceding year (from line 280 of page 3 of Schedule 29)	120	
Aggregate eligible expenditures of all associated corporation(s) for the second preceding year (from line 290 of page 3 of Schedule 29)	122	
Base amount: average of line 120 + line 122	124	

*If the corporation is associated with one or more corporations in the taxation year, the Base Amount is the amount that is the average of (1) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations, and (2) the total of all amounts, each of which is the eligible expenditures of the corporation for its, or of one of the other corporations for its, taxation year immediately preceding the taxation year described in (1).
 If the corporation is NOT associated with one or more corporations in the taxation year, the Base Amount is the amount that is the average of the eligible expenditures of the corporation for the two immediately preceding taxation years.
 For the purposes of determining the Base Amount for a taxation year, eligible expenditures for a preceding year are calculated in the same way as line 031 of page 1.

Taxable Capital**	126	8,000,000	
(((\$40,000,000 - (line 126 - \$10,000,000))***)/\$40,000,000)	128	1	Note 6

** If the corporation is associated with one or more corporations in the taxation year, the Taxable Capital is the total of all amounts, each of which is the taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its, or of one of the other corporations for its, last taxation year that ended in the last calendar year that ended before the end of the taxation year in which the corporation was associated with one or more corporations.
 If the corporation is NOT associated with one or more corporations in the taxation year, the Taxable Capital is the amount of its taxable capital employed in Canada, as reported on line 690 of federal Form T2 SCH 33 of the corporation for its immediately preceding taxation year.
 *** If Taxable Capital is less than or equal to \$10,000,000, enter 1 on line 128

IEG (line 110 + line 112) x line 128	130	32,000	Note 7
If the corporation has received an IEG in respect of property that is sold or converted to commercial use during the taxation year, enter the amount of recapture	132		
NET IEG (line 130 - line 132)	134	32,000	

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

Note 3: The \$4,000,000 maximum expenditure limit is prorated for the number of days (181/365) in the taxation year after December 31, 2020.
 Note 4: Lesser of line 031 and line 108 (250,000), less line 118 (150,000), multiplied by 12 per cent.
 Note 5: Average of eligible expenditures in 2020 and 2019: (200,000 + 100,000) / 2
 Note 6: If taxable capital (8,000,000) is less than 10,000,000, enter 1 on line 128.
 Note 7: Line 110 plus line 112, multiplied by 1 from line 128.

ALBERTA INNOVATION EMPLOYMENT GRANT AGREEMENT AMONG ASSOCIATED CORPORATIONS

CAN: _____

Taxation Year Ending: _____

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

The Alberta Corporate Account Number of the associated corporation with the longest taxation year:

(Enter the 9 or 10 digit account number) _____ 200 _____

Taxation Year Beginning: 202 _____

Taxation Year Ending: 204 _____

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

$$\$4,000,000 \times \left(\frac{\text{Line 206}}{365^{**}} \right) = 208$$

Maximum Expenditure Limit

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

Allocation of the Maximum Expenditure Limit

220 Federal Business Number (FBN)	230 Alberta Corporate Account Number (CAN) (Enter the 9 or 10 digit number)	240 Allocated Amount (Enter the amount allocated to the corporation on line 102 on page 2)	250 Enter eligible expenditures for the first preceding year	260 Enter eligible expenditures for second preceding year	265 Enter Taxable Capital for the first preceding year
Total Allocated Maximum Expenditure Limit ***		270			
Aggregate total of eligible expenditures from all associated corporation(s) for the first preceding year		280			
Aggregate total of eligible expenditures from all associated corporation(s) for the second preceding year			290		
Total Taxable Capital from all associated corporation(s) for the first preceding year					300

Name of person or firm who prepared this form

Name (please print): Sally Smith Title: Senior Accountant

Firm Name, if applicable (please print): Smith and Associates

Telephone Number: 403-123-4567 Date: August 31, 2022