Government of Alberta
Finance
Tax and Revenue Administration

ALBERTA FOREIGN INVESTMENT INCOME TAX CREDIT - AT1 SCHEDULE 4

The Alberta Corporate Tax Act

CAN: Taxation Year Ending:

For corporations which have included in income any foreign investment income and which are entitled to a Federal Non-Business Foreign Tax Credit.
Report all monetary values in dollars; DO NOT include cents.

A Country in which foreign non-business income was earned from federal sch 21 line 100 (use the 2 digit country code specified in the Guide) **002**	B Net foreign investment income from federal schedule 21 line 110 **004**	C Alberta allocation factor from AT1 Schedule 2:*	D B X C X AT1 line 068 / AT1 line 066	E Foreign investment income tax paid (federal sch 21 line 120) minus greater of amount deducted under ACTA 8(2.2)* * or ITA 20(12) (federal sch 21 line 130) **006**	F Federal non-business foreign tax credit from federal schedule 21 line 180 **008**	G (E - F) X C	H Allowable Credit Lesser of D or G **012**

Total Allowable Credits: sum of amounts in column H	**014**	
From AT1, page 2: line 068 - (lines 070 + 071)	**018**	
Alberta Foreign Investment Income Tax Credit: Lesser of amounts on lines 014 and 018 ***Enter this amount on AT1 page 2, line 072***	**020**	

* If the corporation has permanent establishments in Alberta only, enter "1" in column C.

* * If the corporation's deduction from income under subsection 8(2.2) of the Alberta Corporate Tax Act (ACTA) is different from the deduction under subsection 20(12) of the Income Tax Act (ITA) for any country, then Alberta Schedule 12 is required to be completed. The total of these amounts for each country for Alberta purposes is to be included in the amount at line 040 on Alberta Schedule 12. See guide for more information.