

CAN: \_\_\_\_\_

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

Complete this version of Schedule 5 if the corporation's **taxation year commences on or after December 4, 2003** and the corporation is eligible to claim an amount under the Royalty Tax Deduction program. See Special Notice Vol. 5 No. 17 clarifying the rules and the Guide for details on successoring rules. If the corporation's taxation year commences before December 4, 2003, then use the AT176.9801 version of Schedule 5.

**Complete schedule 7 before completing this schedule.** Use additional forms if necessary. Report all monetary values in dollars; DO NOT include cents. References to sections below are to those of the Alberta Corporate Tax Act.

**Was there a change in control that created the immediately preceding taxation year end?** ■

If "Yes", then all properties/pools change status by one succession at the beginning of the current taxation year. i.e. the unsuccessored pool becomes a first successor, first becomes second and the existing second is no longer eligible for the Royalty Tax Deduction.

100	Yes	No

**Does the corporation have any successored pools to report?** ■

If "Yes", complete AREA D on page 2 **before** completing page 1.

If "No", do **not** complete AREA D on page 2, only complete page 1.

200	Yes	No

**AREA A - CALCULATION OF UNSUCCESSORED POOL BALANCES**

Crown charges under section 20(6)(a) to (e) with reference to section 20(13) if applicable. ■

Enter the amount from Schedule 7, line 061 -----

001	
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Resource allowance claimed under section 20(6)(g).

If the resource allowance for Alberta purposes differs from that claimed for federal purposes, enter the amount from Alberta Schedule 12 line 024. ■

Otherwise enter the amount from federal Schedule 1 line 346 (if negative, enter "0") -----

005	
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Reimbursements received under the terms of a contract

in respect of amounts included on line 001 under section 20(6)(f) -----

007	
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Change in the pool balance during the taxation year.

Line 001 minus (line 005 + line 007) (if negative, enter "0") -----

009	
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Pool amount available for carry-forward at the end of the preceding taxation year. ■

(complete AREA C below and enter the amount from line 045) -----

011	
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Net amount available for unsuccessored pool (line 009 + line 011) -----

013	
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Taxable Income from AT1 page 2, line 062 (if negative, enter "0") -----

015	
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Royalty tax deduction claim amount in respect of the pool for the year. ■

Cannot exceed the lesser of: Line 013 and (line 015 minus AREA D line 140) -----

016	
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Pool amount available to be carried forward: ■

Line 013 minus line 016 -----

017	
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Was there a transfer of the resource pools during the year?

1 = Yes, due to disposition of all or substantially all of the Canadian resource properties under section 20(8) ■

2 = Yes, due to a change in control or ceasing to be exempt from tax under section 20(14)

3 = No OR transfers have occurred during the year but section 20(8) does not apply

If the value at line 026 is 1 or 2, then enter the legal name of the corporation who acquired the resource pools:

026	
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027 \_\_\_\_\_

**AREA B - CALCULATION OF THE ROYALTY TAX DEDUCTION**

Royalty Tax Deduction for the year is the sum of amounts from all pools:

AREA A line 016 + AREA D line 140 -----

021	
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**The amount at line 021 cannot exceed the amount of taxable income on line 015 of AREA A**

**Enter the amount at line 021 on AT1 page 2, line 064**

**AREA C - UNSUCCESSORED POOL AMOUNTS AVAILABLE FOR CARRY-FORWARD**

Includes unsuccessored pool amounts transferred due to amalgamation under section 20(10) or wind-up of a wholly-owned subsidiary under section 20(11) during this taxation year:

Predecessor's Name 031	Alberta Corporate Account Number (CAN) (enter the 9 or 10 digit number) 033	Date of Event (YYYYMMDD) 035	Carry-Forward Amount Transferred 037

Total amount transferred: ■

041	
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**Corporation's unsuccessored pool amounts carried forward from the preceding taxation year** ----- ■

043	
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Total unsuccessored pool amounts available for carry-forward (line 041+ line 043)

Enter this amount in AREA A line 011 above -----

045	
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**AREA D - CALCULATION OF SUCCESSORED POOL BALANCES**  
 One line is to be used to report the property or properties per date of event. List from the oldest date of event to the newest date of event.  
 Use additional forms if additional space is required.

**Second Successored Pool Information:**

<b>A</b> Name of: Vendor, or Predecessor, or Corporation if change in control <b>101</b>	<b>B</b> Date of Event <b>103</b>	<b>C</b> Pool amount available for carry-forward at the end of the preceding year* <b>105</b>	<b>D</b> Acquisition of all or substantially all Canadian resource properties under section 20(8) or change in control under section 20(14)** <b>107</b>	<b>E</b> Property Income under section 20(1)(c) <b>109</b>	<b>F</b> Royalty Tax Deduction Claim amount in respect of the pool for the year cannot exceed the lesser of (C or D) and E <b>111</b>	<b>G</b> Pool amount available for carry-forward before transfer [(C or D) - F] <b>113</b>
Subtotals of the Royalty Tax Deduction Claim Amounts and Carry-Forward Pool Amounts for Second Successored Pools:					<b>H</b>	<b>115</b>

**First Successored Pool Information:**

<b>A</b> Name of: Vendor, or Predecessor, or Corporation if change in control <b>121</b>	<b>B</b> Date of Event <b>123</b>	<b>C</b> Pool amount available for carry-forward at the end of the preceding year* <b>125</b>	<b>D</b> Acquisition of all or substantially all Canadian resource properties under section 20(8) or change in control under section 20(14)** <b>127</b>	<b>E</b> Property Income under section 20(1)(c) <b>129</b>	<b>F</b> Royalty Tax Deduction Claim amount in respect of the pool for the year cannot exceed the lesser of (C or D) and E <b>131</b>	<b>G</b> Pool amount available for carry-forward before transfer [(C or D) - F] <b>133</b>
Subtotals of the Royalty Tax Deduction Claim Amounts and Carry-Forward Pool Amounts for First Successored Pools:					<b>I</b>	<b>135</b>

<b>Total Royalty Tax Deduction Claim Amounts for All Successored Pools: Amount in box H + amount in box I</b>	<b>140</b>	
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\* An amount can be entered in column C or column D but not in both.  
 If there was no change in control during the year, or if the pool was not transferred, this amount should equal the amount from last year's Column G.  
 \*\* The amount in column D should equal the amount from the vendor's/predecessor's/corporation's Schedule 5 column G and this pool must be moved up to the next successor level.  
 Note that where there was a change in control of the corporation, for taxation years ending after December 4, 2002, pools should have been moved up by one successor level.