

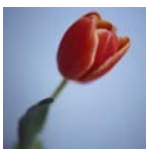


BUDGET 2009: BUILDING ON OUR STRENGTH

Promoting small business growth in Alberta is particularly important at a time when the global economy is faced with serious challenges impacting business in our province. The Government of Alberta anticipated the need to encourage investment in Alberta and enable business to thrive as long ago as Budget 2006. *Budget 2009: Building on Our Strength* builds on that important initiative and establishes another.

As first proposed in the 2006 budget, the Alberta government has been steadily increasing the small business threshold from \$400,000 in March 2006. As of [April 1, 2009](#) the threshold has risen to \$500,000. (The Alberta corporate tax rate decreased from 11.5% to 10% on April 1, 2006.)

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In addition, the Government of Alberta announced earlier this year that companies engaged in research and development in Alberta would be eligible for a provincial [scientific research and experimental development tax credit](#) (SR&ED). *Budget 2009* confirmed this program is going ahead.

Aligning with Alberta's small business threshold, the federal government announced earlier this year that the federal business limit would increase to \$500,000, effective January 1, 2009. This move is more good news for companies doing business in Alberta. It effectively eliminates the need to make an Alberta over-integration tax adjustment for the 2009 calendar year, reducing time businesses spend on calculations and paperwork.

Legislation

In the spring session of the Legislature, several bills were introduced providing changes to the Alberta corporate tax, tobacco tax and tourism levy legislation. [Read more](#) about Bills 37, 38 and 39.

If you would like more information about the small business deduction, the SR&ED program or any other program Tax and Revenue Administration administers, visit our [website](#) or telephone [Information Services](#).

Jane Clerk, CMA,
Assistant Deputy Minister

IMPORTANT NOTICE

Calgary office closes to documents and payments

Effective September 1, 2009, the Alberta Finance and Enterprise, Tax and Revenue Administration (TRA) office located in Calgary, Alberta, will no longer accept mailed, couriered or hand-delivered documents or payments for programs administered by TRA. All documents and payments **must** be mailed, couriered or hand-delivered to our Edmonton office at the address below:

Alberta Finance and Enterprise
Tax and Revenue Administration
Sir Frederick W. Haultain Building
9811-109 Street
Edmonton, Alberta T5K 2L5

You may also fax documents to our Edmonton office at 780-427-0348.

Filing on time

The date Tax and Revenue Administration receives documents and payments is used to determine whether returns and payments were filed on time and for the effective date for interest calculation.

Please begin redirecting your documents and payments to the Edmonton address as soon as possible.



Cash not accepted in Calgary office during transition

During the transition period from March 2, 2009 to September 1, 2009, **cash will not be accepted at the Calgary office.**

Please contact Information Services at 780-427-3044 or visit our website at www.finance.alberta.ca for more information. If calling long distance from within Alberta, call 310-0000, then enter 780-427-3044.

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STREET CLOSURE

Construction may affect delivery of your tax returns

As of May 1, 2009, there is no parking or access available to 108 Street south of 99 Avenue, due to construction. You may use the two-hour parking area on 98th Avenue and 107th Street, next to the Transit Centre.

Two-hour parking is also available on both sides of the street along 107th Street at 99th Avenue. Meter space is available along 99th Avenue; five spaces have a 20-

minute time limit. Two outdoor handicap stalls are located at the north east end of the Bowker Building (corner of 99th Avenue and 108th Street).

The Tax and Revenue Administration black mailbox currently located near the loading dock area is still available to the public during construction, but was moved to the south front entrance of the Sir Frederick Haultain Building.

[LEGISLATION UPDATES:](#)

Several bills propose changes to legislation

The *Alberta Corporate Tax Amendment Act, 2009* (Bill 37), the *Tobacco Tax Amendment Act, 2009* (Bill 39) and the *Tourism Levy Amendment Act, 2009* (Bill 38) were introduced in April 2009 and are currently before the Legislature. [More.](#)

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[PROGRAM UPDATE](#)

Over-integration

A federal budget announcement in January of this year raised the federal small business income threshold. This has had a positive impact on Alberta over-integration tax adjustments. [<Complete article.>](#)



[PUBLICATION UPDATE](#)

New SR&ED publications now available online

A guide to completing the [scientific research and experimental development tax credit](#) form, FAQs, and an

information circular regarding the program are now available online. If you require hardcopies of the information, please contact [Information Services](#).

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[DID YOU KNOW?](#)

Don't let your tobacco tax go up in smoke

Tobacco retailers required to keep track of inventory to claim an Alberta tobacco tax refund for theft, fire or other loss
[<Complete article.>](#)

Proper identification = proper account credit

Tips for accurate and timely processing of corporate returns and remittances

Are you properly identifying your remittances and AT1 returns when sending them to Tax and Revenue Administration? [More.](#)

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YOUR TAX NOTES INPUT



Does the new format meet your needs?

This spring, *Tax Notes* is refreshing its look. Tell us how you feel about the changes. Is it easier to access only the information you need? Is there other information you would like to see included? [Share your thoughts.](#)

REMINDER

Duty to notify TRA of new Information

Corporations are reminded about filing requirements under the *Alberta Corporate Tax Act*. [<Complete article.>](#)

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PUBLICATION UPDATES

New or updated since November 2008

PROGRAM	PUBLICATION NAME
Scientific Research and Experimental Development tax credit (SR&ED)	SR&ED Guide and forms
SR&ED	SRED-1, Alberta Scientific Research and Experimental Development (SR&ED) Tax Credit
Alberta Corporate Tax	Special Notice Vol. 5, No. 25 – Municipalities' Requirement to File
Alberta Corporate Tax	Special Notice Vol. 5, No. 26 – Bill 48 – Alberta Corporate Tax Amendment Act, 2008
Alberta Corporate Tax	Special Notice Vol. 5, No. 27 – Over-integration Tax
Alberta Corporate Tax	Special Notice Vol. 5, No. 28 – Functional Currency Tax Reporting
Fuel Tax	Various Registered and Approved Entities lists have been updated, including Approved Fuel Sellers – Independent; Registered Liquefied Petroleum Gas (LPG) Distributors
Fuel Tax	Special Notice Vol. 1, No. 25 – Enrolment in PROP: <i>All or Substantially All</i>
International Fuel Tax Agreement (IFTA)	IFTA program account information access through TRACS
Prescribed Interest Rates	For the fourth quarter of 2008 and the first and second quarters of 2009
Tobacco Tax	Special Notice Vol. 3, No. 11 – Tobacco Tax Increase
Tobacco Tax	AITE Retailers Approved to Sell Blackstock
-	Goods and Services Tax-free Entities list
Health Cost Recovery	Hospitals Act - 2009 Assessment Factor

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Questions, comments, ideas...

Need to contact TRA about your account or obtain a hardcopy version of an information circular about a program? Looking for assistance navigating our website? Do you have comments about how we're doing or article ideas for the future editions of *Tax Notes*? Contact us.

Tax and Revenue Administration - Edmonton

MAIL:

Tax and Revenue Administration
Alberta Finance and Enterprise
9811 - 109 Street
Edmonton, AB T5K 2L5

PHONE:

780-427-3044 - Monday to Friday, 8:15 a.m. to 4:30 p.m.
Toll free within Alberta: dial 310-0000, then 780-427-3044.

FAX:

780-422-3770

EMAIL:

tra.revenue@gov.ab.ca

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