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What is my corporation account number (CAN)?

Your company’s corporate account number is provided on the Certificate of Incorporation document you received from the Alberta registry office.

Who has to file an Alberta corporate income tax return?

Generally, a corporation is required to file an Alberta corporate income tax return (AT1) for each taxation year during which it has a permanent establishment (for example, a fixed place of business such as an office) in Alberta. (See Information Circular [CT-2, Filing Requirements](#) at http://www.finance.alberta.ca/publications/tax_rebates/corporate/ct2.html for more information about permanent establishments). Some corporations are exempt from filing an Alberta corporate tax return if certain conditions are met. For more information, see Information Circular [CT-2, Filing Requirements](#). For information about how to obtain copies of any information circulars, forms, returns or any other relevant publications, see the “How can I obtain a copy of...” section below.

When am I required to file an Alberta corporate income tax return?

You are required to file a complete AT 1 return with Alberta Finance and Enterprise, Tax and Revenue Administration (TRA) within six months from the end of your corporation’s taxation year (the required filing date). The completed return must be **received** by TRA within the six months, by mail, fax, courier or hand delivery to avoid late filing penalties being charged.

What does a complete Alberta corporate income tax return include?

A complete Alberta corporate income tax return consists of either:

- an [Alberta Corporate Income Tax Return AT1 and the applicable schedules](#), or
- the Alberta Return and Schedule Information (RSI), or
- Alberta [Net File return](#).

There is no requirement for a corporation to file a copy of its federal corporate tax T-2 return package and its financial statements or General Index of Financial Information (GIFI) with TRA.

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How can I obtain a copy of the Alberta corporate income tax return, information circulars, or any related forms?

To request a copy of the return, publications or forms, call TRA. In the Edmonton calling area, dial 780-427-3044. If you are calling within Alberta, but outside the Edmonton calling area, please use the toll-free service: dial 310-0000-780-427-3044. If you are located outside Alberta, call 1-780-427-3044 to reach TRA; long-distance telephone charges will apply.

You may also request a return by email at: tra.revenue@gov.ab.ca.

Copies of publications, the return and schedules are also available on our [website address](http://www.finance.alberta.ca/publications/tax_rebates/corporate/index.html) at http://www.finance.alberta.ca/publications/tax_rebates/corporate/index.html

When are tax payments due?

Generally, all corporations are required to pay Alberta corporate tax in equal monthly instalments, with any remaining balance due by the end of the second month after the corporation's tax year-end (the balance due date).

A Canadian-controlled private corporation is not required to pay by instalments and may defer payment of its taxes until the **third month** following the corporation's tax year-end, if it meets certain conditions. For a complete list of the conditions and other related instalment requirements, please see Information Circular [CT-3 Alberta Corporate Tax Instalments](#).

How do I pay my Alberta corporate taxes?

Your Alberta corporate taxes may be paid by providing your Alberta corporate account number and the tax year-end the payment is intended for:

- at most financial institutions in Canada, if the payment is accompanied by an original Remittance Advice;
- by cheque or money order payable to the Minister of Finance and Enterprise delivered by mail, courier or in person to TRA at

	Tax and Revenue Administration Alberta Finance and Enterprise 9811 - 109 Street Edmonton, AB T5K 2L5
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- between the hours of 8:15 a.m. and 4:30 p.m., Monday through Friday, except government holidays;
- by wire transfer; or
- using the [internet payment services](#) provided by major financial institutions in Canada or TelPay for Business. (See http://www.finance.alberta.ca/publications/tax_rebates/internet_payment.html.)

There is no process to transfer to TRA Alberta corporate tax paid to Canada Revenue Agency in error. Requests for reimbursements of payments made to TRA in error must be made in writing to the above address.

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More information

The following information circulars provide additional information about Alberta corporate taxes. For copies, visit http://www.finance.alberta.ca/publications/tax_rebates/corporate/index.html or call, or email TRA at the number/address shown in the “How can I obtain a copy...” section above.

Number	Information Circular Title
CT-1	An Introduction to Tax and Revenue Administration
CT-2	Filing Requirements
CT-3	Alberta Corporate Tax Instalments
CT-4	Interest and Penalties
CT-5	Waiver or Cancellation of Penalties or Interest
CT-6	Reassessments
CT-7	Calculation and Deduction of Losses
CT-8	Objections and Appeals
CT-9	Alberta Corporate Income Tax Collections
CT-10	The Tax Audit
CT-11	Voluntary Disclosures
CT-13	Records and Books
CT-14	Laser Facsimile and Computer-Generated Tax Forms
CT-15	Clearance Certificates
CT-17	Alberta Small Business Deduction
CT-18	Alberta Royalty Tax Credit
CT-19	Alberta Political Contributions Tax Credit
CT-21	Insurance Corporations Tax
SRED-1	Alberta Scientific Research and Experimental Development (SR&ED) Tax Credit
GUIDE	<p>2005 Guide to Completion of Alberta Corporate Income Tax Return:</p> <ul style="list-style-type: none"> • Part 1 - AT1 and Schedules 1 - 11 <ul style="list-style-type: none"> • Appendix A - Standard Industrial Classification Codes • Appendix B - Listing of Provincial, State and Country Codes • Part 2 - AT1 and Schedules 12 - 21 <p>(Continued next page)</p>

GUIDE Continued	See also: <ul style="list-style-type: none">• Corporate Income Tax Net File:<ul style="list-style-type: none">• General Information• Frequently Asked Questions• Software Certified for Corporate Income Tax Net File• Related forms: AT1 and Schedules• Software Certified for AT1 Returns (AT1 RSI)
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