



Ministry of Revenue

Employer Health Tax
33 King Street West
PO Box 640
Oshawa ON L1H 8P5
1 866 ONT-TAXS (1 866 668-8297)
1 800 263-7776 (TTY)
Website: ontario.ca/revenue

Schedule 1 - Multiple Accounts

A Multiple Account Employer must complete and submit this schedule with the Annual Return of the employer's designated account.

If you are also an associated employer, please complete Schedule 2 - Associated Employers Exemption Allocation Schedule first to determine your total allowable exemption amount (total of column C of Schedule 1).

Legal Name of Employer

Please keep a copy for your records.

Business Number / EHT Account Number

Table with 4 columns: A Business Number/EHT Account Number, B Total Ontario Remuneration for the year, C Allocated Exemption Amount, D Taxable Ontario Remuneration (B minus C). Includes a Total row at the bottom.

Cannot exceed \$400,000 for the year.

Person to contact for enquiries concerning this Schedule: First Name, Last Name, Position/Title, Date, Telephone Number

Date Received

Instructions to complete the Schedule 1 – Multiple Accounts

This schedule must be completed by multiple accounts employers and submitted with the Annual Return of **one of the accounts** designated by the employer.

- Column A** Enter all business numbers or Employer Health Tax account numbers of the multiple accounts employer.
- Column B** Enter the Total Ontario Remuneration for each account.
- Column C** Enter the exemption amount to be allocated to each account. A multiple accounts employer may allocate the exemption to any of its multiple accounts to the extent that the sum of the amounts does not exceed the employer's allowable exemption.

A multiple accounts employer that is associated must first take its total allowable exemption amount from column E of Schedule 2.

Each account will enter its Allocated Exemption Amount from column C of Schedule 1 on line of its Annual Return.

- Column D** Subtract the amount in column C from the corresponding amount in column B.