



## 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 with other eligible employers 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.