



# Instructions for completing the Associated Employers Exemption Allocation Form

One member of the associated group must complete this form and submit it to the Ministry of Finance by the return due date.

**Legal Name** Enter the full legal name of the entity completing the form as it appears on the EHT Confirmation of Registration letter and your EHT annual return issued by the Ministry of Finance.

**Business Number** Enter your 15 digit Business Number as it appears on your EHT Confirmation of Registration letter and your annual return.

**Taxation Period End Date** Enter the end date for the taxation period covered by this form (yyyy/mm/dd). For example, an annual filer for 2020 would enter 2020/12/31. A special filer filing for the month of June in 2020 would enter 2020/06/30.

**Amended Form** Check this box if you are amending your previous **Associated Employers Exemption Allocation** form.

**Column A - Business Number** Enter the 15 digit Business Number for each associated employer in the group with a permanent establishment in Ontario.

Your associated group includes all employers that were associated with you at any time in the year, including all employers who ceased to have Ontario payroll (remuneration) or a permanent establishment in Ontario during the year. You should include the business number of the employer completing this form and any employer being allocated NIL exemption on this form.

**Column B - Legal Name** Enter the full legal name for each associated employer.

**Column C - Allocated Exemption Amount** The maximum Total Available Exemption Amount for allocation for the associated group is dependent on the year for which this form is being submitted. Please refer to the How to Complete Your Employer Health Tax (EHT) Return for maximum exemptions. This publication is available on the ministry's website at [ontario.ca/ehf](https://ontario.ca/ehf). Starting January 1, 2020 maximum exemption is \$1 million.

If all or any members of your associated group were part year employers, the exemption threshold must be prorated to determine if exemption is available and the maximum amount that may be allocated. Should you require assistance in calculating these prorated amounts, please contact us or visit us or view our Tax Exemption publication available on our website at [ontario.ca/ehf](https://ontario.ca/ehf).

In Column C, enter the exemption amount that the associated group has agreed to allocate to each employer. The amount for any specific employer in the group cannot exceed that employer's available exemption or its total Ontario payroll.

Enter the exemption allocated from Column C on Line 2 of the annual return for each associated employer.