



ADDITION AT DECEMBER 31, 1986 OF REFUNDABLE DIVIDEND TAX ON HAND (subsection 129(3.3))

- To be completed by Private and Subject corporations that had any taxation year commencing before 1987.
- This form is to be filed in respect of the **first taxation year ending after 1986**.
- Parts, subsections and paragraphs referred to herein are parts, subsections and paragraphs of the *Income Tax Act*.

Name of Corporation	Account Number <table style="width:100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> </tr> </table>							Fiscal Year End <table style="width:100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> <td style="border: 1px solid black; width: 20px; height: 15px;"></td> </tr> <tr> <td style="font-size: 8px; text-align: center;">Day</td> <td style="font-size: 8px; text-align: center;">Month</td> <td style="font-size: 8px; text-align: center;">Year</td> <td></td> </tr> </table>					Day	Month	Year	
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(1) Where the corporations had a 1986 fiscal period that ended on December 31, 1986, complete (i).
Otherwise, complete (ii).

(i) Corporations that had a fiscal period ending on December 31, 1986:

Refundable Dividend Tax on Hand at December 31, 1986		
Less: Taxable Dividends paid, if any, during the fiscal period ending December 31, 1986 _____ X 1/4		

*(A)

(ii) Corporations that did **not** have a fiscal period ending on December 31, 1986:

Refundable Dividend Tax on Hand at the end of the last taxation year ending before 1987		
Less: Dividend Refund for the last taxation year ending before 1987		
Add: Refundable Portion of Part I Tax for the current taxation year (from Line 261 on FTC Schedule 1)		
Part IV tax payable for the current taxation year in respect of dividends received in the year and before 1987 (Amount (D) in the Part IV tax calculation on FTC Schedule 1)		
Refundable Dividend Tax on Hand transferred in the current taxation year upon amalgamation pursuant to paragraph 87(2)(aa) or upon the winding-up of a subsidiary pursuant to paragraph 88(1)(e.5)		
Subtotal		

Less: Taxable Dividends paid in the current taxation year and before
1987, if any _____ X 1/4

*(A)

(2) Deduct the aggregate of:

Refundable Dividend Tax on Hand transferred in the last taxation year commencing before 1987 upon the winding-up of a subsidiary pursuant to paragraph 88(1)(e.5) in respect of the subsidiary's 1987 or 1988 taxation year		
Part IV tax payable in respect of dividends to which subsection 129(3.4)** applies		

(B)

Amount (A) less Amount (B)

*(C)

(3) Addition at December 31, 1986 of Refundable Dividend Tax on Hand – 1/2 of Amount

(D)

Enter Amount (D) on Line 408 in the calculation of Refundable Dividend Tax on Hand on FTC Schedule 1.

* – If negative, enter nil.
 ** – Subsection 129(3.4) provides that the addition to a corporation's Refundable Dividend Tax on Hand (RDTOH) is not available in respect of the Part IV tax payable on a dividend where all of the following circumstances exist:
 – the corporation received the dividend after February 25, 1986 and before 1987;
 – the dividend was received as part of a transaction or series of transactions effected after February 25, 1986, and
 – one of the main purposes of the transaction(s) was to increase the corporation's RDTOH by virtue of the addition at December 31, 1986 of RDTOH.