

# Income-Averaging for Forest Producers **2013**

This form is to be completed by any certified forest producer (or member of a partnership that is a certified producer) that, when calculating its taxable income for 2009, claimed a deduction for a portion of its net income earned from the sale of timber related to the operation of a private woodlot.

If you were a certified forest producer, the amount deducted for one year must be included, in whole or in part, in your taxable income for one of the four subsequent years. The total amount must be included in your taxable income by the fourth year following the year covered by your income-averaging request. Therefore, **2013 is the last year** in which you can include in your taxable income the portion of the amount deducted in 2009 that you did not include in your taxable income for 2010, 2011 and 2012.

In calculating your taxable income for the year in which you disposed of the private woodlot (or the year that includes the end date of the fiscal period in which the partnership disposed of the private woodlot) or for the year in which you ceased to be a member of the partnership, you must include any portion of the deduction that has not yet been included.

File a copy of this form **for each woodlot** and enclose all the copies with your income tax return.

## 1 Information about you and your business (or the partnership)

<p>Name of the business or partnership</p> <div style="border: 1px solid black; padding: 2px;">1   _____</div>	<p>End <b>date</b> of fiscal period</p> <div style="border: 1px solid black; padding: 2px;">2   _____</div>		
<p>Social insurance number</p> <div style="border: 1px solid black; padding: 2px;">3   _____</div>	<p>Identification number (if you are the sole proprietor)</p> <div style="border: 1px solid black; padding: 2px;">4   _____</div>	<p>File</p> <div style="border: 1px solid black; padding: 2px;">T Q</div>	
<p>Identification number of the partnership</p> <div style="border: 1px solid black; padding: 2px;">5   _____</div>	<p>File</p> <div style="border: 1px solid black; padding: 2px;">S P</div>	<p>Your share of the partnership income</p> <div style="border: 1px solid black; padding: 2px;">6   _____ %</div>	<p>Location of the woodlot</p> <div style="border: 1px solid black; padding: 2px;">7   _____</div>

## 2 Amount included in your taxable income for 2013

Amount deducted in 2009 that was not included in your taxable income for 2010, 2011 and 2012 (line 22 of form TP-726.30-V for 2012). Carry this amount to **line 276** of your 2013 income tax return. If you complete more than one copy of form TP-726.30-V, carry to line 276 the total of the amounts shown on line 10 of all the copies.

**Amount included in your taxable income for 2013**

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