

A) USEFUL INFORMATION FOR 2011	B) DIVIDE THE AMOUNT OF REAL ESTATE TAXES BETWEEN CREDITS AND WORK, USING UP THE OLDEST CREDITS FIRST																																																																																																																
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**A) USEFUL INFORMATION FOR 2011**

1. **Amount of eligible expenses that may be carried forward to 2011.** Copy the data appearing in Box **D** of the *2010 Monitoring Grid for Amounts Carried Forward*. The “Credits carried forward 1 year” relate to work carried out in 2001, the “Credits carried forward 2 years” relates to work carried out in 2002, and so on. The “Work carried forward 1 year” relates to work carried out in 2009, and the “Work carried forward 2 years” relates to work carried out in 2010.
2. **2011 Forest Engineer’s Report.** Box **A** shows the amount of eligible work for 2011. If you have not carried out any work in 2011, or if you have not obtained a forest engineer’s report, enter \$0.00.
3. **Income Tax Return for 2011.** Attachment E, line 32, shows the amount of paid-up real estate taxes for which a refund has been requested in the year 2011. If you are not admissible or not applying for a refund in 2011, enter \$0.00.

**B) DIVIDE THE AMOUNT OF REAL ESTATE TAXES BETWEEN CREDITS AND WORK, USING UP THE OLDEST CREDITS FIRST**

Indicate the exact amounts of the credits and work used to calculate the 2011 refund. Begin by carrying forward the amount shown in Part 3 of Box **A** to the “Total” line of Box **B**. Then use up the work and credits carried forward, beginning with those that will expire first, i.e. “Work carried forward 1 year”, “Work carried forward 2 years”, “Credits carried forward 1 year” and so on, until you obtain the amount entered in the “Total” line. If the amount entered in the “Total” line is \$0.00, enter \$0.00 on all the lines in Box **B**. You must complete Boxes **C** and **D** of the grid even if you are not admissible or are not applying for a real estate tax refund in 2011.

**C) CALCULATE THE PORTION NOT USED IN 2011**

Subtract the amounts in Box **B** from the amounts in Box **A**. Enter the results on the corresponding line of Box **C**.

**D) ELIGIBLE EXPENSES THAT MAY BE CARRIED FORWARD IN BOX A OF THE 2012 MONITORING GRID FOR AMOUNTS CARRIED FORWARD**

- The unused portion of the “Credits carried forward 1 year” is now expired and cannot be carried forward to 2012, the unused portion of the “Credits carried forward 2 years” may be carried forward for another 1 year, and so one.
- The unused portion of “Work carried forward 1 year” is now expired and cannot be carried forward to 2012.
- If you have not done enough work in 2011, the unused portion of the “Work carried forward 2 years” may be carried forward for another year.
- The unused portion of “2011 work” may be carried forward to 2012. However, you must enter the unused portion in the appropriate box. For example, if you are applying for a refund in 2011, the unused portion of “2011 work” is entered in the “Credits carried forward 10 years” box. If you are not admissible, the unused portion should be entered in the “Work carried forward 2 years” box.