



**ANNUAL ACCRUAL FORM FOR COMPOUND INTEREST  
CANADA SAVINGS BONDS (CSB)**

**CHART 1 - Uncashed bonds**

See instructions on back

(A) Series number and year	(B) Face value of bonds	(C) Divided by 100 (B ÷ 100)	(D) Interest earned in 1992	(E) If you change method	(F) Interest to report in 1992 (C X D) or (C X E)
S44 — 1989			9.21	32.05	
S43 — 1988			10.15	10.15	
S42 — 1987			11.06	25.38	
S41 — 1986			11.92	41.47	

**CHART 2 - Cashed bonds**

(A) Series number and year	(B) Face value of bonds	(C) Divided by 100 (B ÷ 100)	(D) Interest reported in prior years	(E) Interest shown on T600 slip	(F) Total interest (C X D)	(G) Interest to report in 1992 (E - F)
S44 — 1989			22.84			
S43 — 1988			35.33			
S42 — 1987			47.51			
S41 — 1986			58.94			
S40 — 1985			73.25			

Total interest to report in 1992 (from CHARTS 1 and 2)

I elect to report the interest on the uncashed bonds listed by the annual method.

Report this amount on line 121

Signature	Social insurance number	Date
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Total interest to report in 1992 (from CHARTS 1 and 2)

I elect to report the interest on the uncashed bonds listed by the annual method.

Report this amount on line 121

Signature	Social insurance number	Date
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## INSTRUCTIONS

Complete this form to calculate your interest on compound-interest CSBs, Series 40 to 44 (1985 to 1989), using the annual accrual method or to change your method of reporting from the cash method to the annual accrual method.

Do not use this form to calculate interest earned on CSB Series 45 and later, since you will receive a T5 slip showing the amount to report.

### Annual accrual method

Under this method you must report interest in the year it is earned, regardless of when you are entitled to receive it or when it is actually paid.

### Changing your method

If you want to change from the cash method to the annual accrual method, you must report all interest earned to the end of the year you change your method, except for any amount already reported.

### How to Use this Form

#### Chart 1 - Uncashed bonds

Use this chart to calculate your interest on the uncashed bonds you held on December 31, 1992.

**Column B:** Enter the face value of your bonds for each series.

**Column C:** Divide Column B by 100 and enter the result in Column C.

**Column F:** If you have been reporting interest each year, multiply Column C by Column D and enter the result in Column F.

If you are changing your method of reporting, multiply Column C by Column E and enter the result in Column F.

#### Chart 2 - Cashed bonds

Use this chart to calculate your interest on the bonds you cashed during 1992 and for which you have been reporting the interest you earned each year.

**Column B:** Enter the face value of the bonds you cashed for each series.

**Column C:** Divide Column B by 100 and enter the result in Column C.

**Column E:** Enter the amount shown on your T600 slip for each series.

**Column F:** Multiply Column C by Column D and enter the result in column F.

**Column G:** Subtract Column F from Column E and enter the result in Column G.

Add together all interest to report in 1992 from Charts 1 and 2. Report this amount on line 121 of your return.