



AGREEMENT AMONG RELATED CORPORATIONS – PART I.3 TAX (1998 and later taxation years)

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 among the members of the related group. Do not file this agreement if no members of the related group are liable to pay Part I.3 tax.
In cases where a related corporation has more than one taxation year ending in a calendar year, it is required to file an agreement for each taxation year ending in that calendar year.
A corporation that is related to any other corporation at any time in a taxation year of the corporation ending in a calendar year may file such an agreement.
In accordance with subsection 181.5(7) of the federal Income Tax Act, a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.
Attach additional schedules if space for agreement is not sufficient.

Agreement

Form section for agreement details including: Date filed (for departmental use only), Is this an amended agreement?, and Enter the calendar year to which the agreement applies.

Note: This agreement must include all the information indicated below for all members of the related group, including members to which no amount of capital deduction is allocated for the year. However, any member which is exempt from Part 1.3 tax under subsection 181.1(3) is not required to be included.

Table with 4 columns: Names of all corporations which are members of the related group (200), Business Number (if a corporation is not registered, enter "NR") (300), Allocation of capital deduction for the year (\$) (400), and Taxation year end to which this agreement applies * (YYYY/MM/DD) (500). Rows 1-10.

Total (not to exceed \$10,000,000)

Input box for the total amount, bounded by a double-line border.

* Entries are only required in this column for a corporation that has more than one taxation year ending in the same calendar year and is related in two or more of those taxation years to another corporation that has a taxation year ending in that calendar year. The capital deduction of the first corporation for each such taxation year at the end of which it is related to the other corporation is an amount equal to its capital deduction for the first such taxation year. Enter the taxation year end to which this agreement applies.