

**AGREEMENT AMONG RELATED DEPOSIT-TAKING INSTITUTIONS  
(1998 and later taxation years)**

- Related financial institutions (other than life insurance corporations) that are liable to pay the additional tax payable under subsection 190.1(1.2) of the federal *Income Tax Act* should use this schedule to allocate the enhanced capital deduction among members of the related group.
- A financial institution (other than a life insurance corporation) that is related at the end of the year to another financial institution (other than a life insurance corporation) may file such an agreement.
- 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.
- Attach additional schedules if space for agreement is not sufficient.

**Agreement**

Date filed (for departmental use only) ..... **010**

Year	Month	Day

Is this an amended agreement? ..... **020** 1 Yes  2 No

Enter the calendar year to which the agreement applies ..... **030**

Year

Names of all corporations that are members of the related group	Business Number (if a corporation is not registered, enter "NR")	Allocation of enhanced capital deduction for the year \$	Taxation year end to which this agreement applies * (YYYY/MM/DD)
<b>200</b>	<b>300</b>	<b>400</b>	<b>500</b>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			

**Total enhanced capital deduction** (not to exceed \$400,000,000) 

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\* 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 enhanced 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 enhanced capital deduction for the first such taxation year. Enter the taxation year end to which this agreement applies.