



**AGREEMENT AMONG RELATED FINANCIAL INSTITUTIONS**

- This form is to be used for 1988 and subsequent taxation years.
- For use by related financial institutions to allocate the Capital Deduction among the members of the related group.
- A corporation that is a financial institution at any time during a taxation year and was related to another financial institution at the end of the immediately preceding taxation year may file such an agreement.
- The completed agreement and one copy are to be filed by the member filing on behalf of the related group and two copies by each other member of the related group, with the Part VI Tax Return (form T2044).
- If no agreement is filed, the Minister may request that one be filed. In cases where no reply to such a request is forthcoming, after 30 days the Minister shall allocate the amount among the members of the related group. In cases where no agreement is filed and no request to file is made, the Capital Deduction for each member of the related group is Nil.

**FOR DEPARTMENTAL USE ONLY**

**DETERMINATION OF CAPITAL DEDUCTION**

Basic amount ----- \$ 200,000,000.

Add: the lesser of ----- \$ 20,000,000. (A)  
AND  
the aggregate of the taxable capital  
of each member institution of the  
related group for the year\* ----- \$ \_\_\_\_\_  
less ----- \$ 200,000,000.  
subtotal ----- \$ \_\_\_\_\_  
1/5 of subtotal ----- \$ \_\_\_\_\_ (B)  
Lesser of amounts (A) or (B) ----- \$ \_\_\_\_\_

CAPITAL DEDUCTION ----- \$ \_\_\_\_\_

\*assuming that each member's capital deduction was NIL.

DETACH HERE

**ALLOCATION FOR TAXATION YEAR 19 \_\_\_\_\_**

Names and addresses of all financial institutions which are members of the related group	CORPORATION ACCOUNT NUMBER	ALLOCATION OF CAPITAL DEDUCTION FOR THE YEAR
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<b>TOTAL</b>		

**AGREEMENT**

IT IS HEREBY AGREED that the capital deduction for the year is to be allocated as shown on page 1 for the taxation year 19 \_\_\_\_.

Name of Financial Institution	Signature of Authorized Officer	Position or Office	Date		
			Day	Month	Year

- Attach schedules in like detail if space for allocation or agreement is not sufficient.