Revenue Canada Revenu Canada
Taxation Impôt

T2045
REV. 90

AGREEMENT AMONG RELATED FINANCIAL INSTITUTIONS – PART VI TAX

- This form is to be used for 1990 and subsequent taxation years. Form T2045 Rev. 89 continues to apply to 1988 and 1989 taxation years.
- For use by related financial institutions that are liable to pay part VI tax 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 that was related to another financial institution at the end of the year may file such an agreement.
- If no agreement is filed, the Minister may request that one be filed. If an agreement is not filed within 30 days after receiving the request, the Minister may allocate the amount among the members of the related group.
- Where a corporation 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.
- Two copies of the completed agreement are to be filed with the Part VI Tax Return (form T2044) by each member of the related group which is liable to pay Part VI tax.

FOR DEPARTMENTAL USE ONLY

Is this an AMENDED AGREEMENT?
☐ Yes ☐ No
If yes, enclose a copy of the immediately previous agreement.

AGREEMENT

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.

It is HEREBY AGREED on this day, the _____ 19_____, that the capital deduction, amount (33) on form T2044, is to be allocated as shown below for the taxation year 19 _____.

Names of all financial institutions which are members of the related group	Corporation Account Number	Allocation of Capital Deduction for the year	Signature of Authorized Officer
		$	

TOTAL (not to exceed the Capital Deduction, amount (33), on form T2044 $

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

Form Authorized and prescribed by order of the Minister of National Revenue

(Français au verso)