Revenue Canada / Revenu Canada

T2045(A)

AGREEMENT AMONG RELATED LIFE INSURANCE CORPORATIONS

- This form is to be used for 1992 and subsequent taxation years. It is for use by related life insurance corporations that are liable to pay Additional Temporary Part VI tax to allocate the capital allowance among the members of the related group.
- This form may also be used for the 1991 taxation year where a special election has been made by the corporation.
- A life insurance corporation that carries on business in Canada at any time in a taxation year and that is related at the end of the year to another life insurance corporation that carries on business in Canada 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.
- If no agreement is filed and the Minister makes no allocation for the members of the related group, subsection 190.16(4) provides that no capital allowance is available to the members of the related group for the taxation year in question.
- One copy of the completed agreement is to be filed with form T2044 by each member of the related group which is liable to pay Additional Temporary Part VI tax.
- Attach schedules in like detail if space for agreement is not sufficient.

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 allowance is allocated for the year.

It is HEREBY AGREED on this day, the _____ 19_____ , that the capital allowance, amount H on page 4 of form T2044, is to be allocated as shown below for the taxation year 19 _____ .

Names of all corporations which are members of the related group	Account Number	Allocation of Capital Allowance for the year	Signature of Authorized Officer
		$	

TOTAL (not to exceed the Capital Allowance, amount H, on page 4 of form T2044) $

CERTIFICATION

I, _____ , hereby declare that the above allocation of the Capital Allowance has been made with the concurrence of all corporations which are members of the related group, and that a copy of this agreement has been provided to each of these corporations.

Date	Signature of Authorized Person	Position or Office