Revenue   Revenu
Canada   Canada

AGREEMENT AMONG RELATED LIFE INSURANCE CORPORATIONS
(1998 and later taxation years)

- Related life insurance corporations that are liable to pay additional temporary Part VI tax under subsection 190.1(1.1) of the federal *Income Tax Act* should use this schedule to allocate the capital allowance among the members of the related group.

- 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 can 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

		Year	Month	Day
Date filed (for departmental use only) **010**				

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

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

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

Total capital allowance (not to exceed amount U on Schedule 38) **410** [   ]

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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 capital allowance 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 allowance for the first such taxation year. Enter the taxation year end to which this agreement applies.