



**AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX  
(2008 and later tax years)**

- Corporations related at any time in their tax year that ends in the calendar year of the agreement should use this schedule to allocate the capital deduction of \$50,000,000 among the members of the related group if:
  - any member applies the surtax credit against Part I.3 tax in a tax year starting before January 1, 2006; or
  - any member wants to carry back an unused surtax credit against Part I.3 tax to a tax year starting before January 1, 2006.
- According to subsection 181.5(7) of the *Income Tax Act*, a Canadian-controlled private corporation is not considered to be related to another corporation for the capital deduction unless it is also associated with that corporation.
- In cases where a related corporation has more than one tax year ending in a calendar year, it has to file this agreement for each of those tax years.
- According to subsection 181.5(5), where a corporation has more than one tax year ending in the same calendar year and is related in two or more of those tax years to another corporation that has a tax year ending in that calendar year, the capital deduction of the first corporation for each such tax 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 tax year.
- Any corporation in the related group may file this agreement on behalf of the group. However, if an agreement is not already on file with us when we assess any of the returns for a tax year ending in the calendar year of the agreement, we will ask for one.
- Attach additional schedules if more space is needed.

**Agreement**

Date filed (do not use this area) ..... **010**

Year	Month	Day

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

Calendar year to which the agreement applies ..... **030**

Year

**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. However, any member that is exempt from Part I.3 tax under subsection 181.1(3) of the *Income Tax Act* does not have to be included.

	Name of each corporation that is a member of the related group <b>200</b>	Business Number (if a corporation is not registered, enter "NR") <b>300</b>	Allocation of capital deduction for the year \$ <b>400</b>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

**Total** (cannot be more than \$50,000,000)

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