



Agreement Among Related Financial Institutions – Part VI Tax (2019 and later tax years)

Protected B
when completed

- Related financial institutions that are liable to pay Part VI tax should use this schedule to allocate the capital deduction among the members of the related group.
- A corporation that is a financial institution at any time during a tax year and that was related to another financial institution at the end of the year may file such an agreement.
- In cases where a related corporation has more than one tax year ending in a calendar year, it is required to file an agreement for each tax year ending in that calendar year.
- If you need more space, attach additional schedules.

Date filed	010	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Year</td> <td style="width: 33%; text-align: center;">Month</td> <td style="width: 33%; text-align: center;">Day</td> </tr> <tr> <td style="text-align: center;"> _ _ </td> <td style="text-align: center;"> _ </td> <td style="text-align: center;"> _ </td> </tr> </table>	Year	Month	Day	_ _	_	_
Year	Month	Day						
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Is this an amended agreement?	020	Yes <input type="checkbox"/> No <input type="checkbox"/>						
Enter the calendar year to which the agreement applies	030	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Year</td> </tr> <tr> <td style="text-align: center;"> _ _ </td> </tr> </table>	Year	_ _				
Year								
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Names of all financial institutions that are members of the related group 200	Business number (if the corporation is not registered, enter "NR") 300	Allocation of capital deduction \$ 450
Total capital deduction (not to exceed 1 billion dollars) 460		

A corporation (referred to as the first corporation) may have more than one tax year ending in the same calendar year and, in two or more of such tax years, is related at the end of the year to another corporation that has a tax year ending in the same calendar year. In such a case, the maximum allocation of the capital deduction of the first corporation for its second (and subsequent) tax years is the allocated capital deduction for its **first** such tax year.