



AGREEMENT AMONG RELATED FINANCIAL INSTITUTIONS – PART VI TAX (2010 and later tax years)

- 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.
• Attach additional schedules if space for agreement is not sufficient.

Agreement

Date filed (do not use this area) 010 [Year][Month][Day]
Is this an amended agreement? 020 1 Yes [] 2 No []
Enter the calendar year to which the agreement applies 030 [Year]

Table with 3 columns: Names of all financial institutions that are members of the related group (200), Business Number (if a corporation is not registered, enter "NR") (300), Allocation of capital deduction (\$) (450). Rows 1-11.

Total capital deduction (not to exceed \$1,000,000,000) 460 []

Sometimes, a corporation (referred to as the first corporation) has 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 that calendar year. In this case, the maximum allocation of the capital deduction of the first corporation for its second (and subsequent) tax year(s) is the allocated capital deduction for its first such tax year.