



Ministry of Finance
 Corporations Tax
 33 King Street West
 PO Box 620
 Oshawa ON L1H 8E9

2004 Capital Tax Election of Associated Group Agreement for Allocation of Taxable Capital Deduction (TCD)

CT23 SCHEDULE 591

Applies to taxation years ending in the 2004 calendar year.

The following associated group of corporations includes all the corporations in this associated group (excluding financial institutions and corporations exempt from capital tax) having a permanent establishment in Canada and are hereby making an election under subsection 69(2.1) of the *Corporation Tax Act* to allocate the tax effect from the group's taxable capital deduction (TCD) as calculated in section B on page 10 of the CT23 for all taxation years which end in the 2004 calendar year, based on each corporation's total assets and Ontario allocation factor from each corporation's last taxation year ending in the 2003 calendar year.

Tax Effect (TE) of Taxable Capital Deduction:

TCD From CT23, Page 10, Section B X 0.3% = **TE**

Corporation having a permanent establishment in Canada	Last taxation year ending in 2003 calendar	Ontario Allocation A	Total Assets T	Net Deduction A x [TE x (T ÷ X)] ND	Allocation of Net Deduction AND
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
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Corporation Name					

If insufficient space, attach list.

Total Assets of Associated Group having permanent establishments in Canada - - - X

Total Net Deductions of Associated Group having permanent establishments in Canada - - - - - **TND**

Total Allocated Net Deductions of Associated Group having permanent establishments in Canada - - - - - **TAND**