



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

**2005**

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

**CT23 SCHEDULE 591**

*Applies to taxation years ending in the 2005 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 of 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 2005 calendar year, based on each corporation's total assets and Ontario allocation factor from each corporation's last taxation year ending in the 2004 calendar year.

Corporation having a permanent establishment in Canada	Last taxation year ending in 2004 calendar year	Ontario Allocation <b>A</b>	Total Assets <b>T</b>	Net Deduction $A \times [TE \times (T \div X)]$ <b>ND</b>	Allocation of Net Deduction <b>AND</b>
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction					
<b>TCD</b> From CT23, Page 10, Section B <b>503</b>	X 0.3% = <b>TE</b>				
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction					
<b>TCD</b> From CT23, Page 10, Section B <b>503</b>	X 0.3% = <b>TE</b>				
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction					
<b>TCD</b> From CT23, Page 10, Section B <b>503</b>	X 0.3% = <b>TE</b>				
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction					
<b>TCD</b> From CT23, Page 10, Section B <b>503</b>	X 0.3% = <b>TE</b>				

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**

959

994