Ontario

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

2008 Capital Tax Election of Associated Group Agreement for Allocation of Taxable Capital Deduction (TCD)

CT23 SCHEDULE 591

Applies to taxation years ending in the 2008 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 B1 on page 10 of the CT23 for all taxation years which end in the 2008 calendar year, based on each corporation's total assets and Ontario allocation factor from each corporation's last taxation year ending in the 2007 calendar year.

Corporation having a permanent establishment in Canada	Last taxation year ending in 2007 calendar year	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					
Tax Effect (TE) of Taxable Capital Deduction From CT23, Page 10, Section B: **TCD** 503 ____ X **Capital Tax Rate** 516 ____ = **TE** ____					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction From CT23, Page 10, Section B: **TCD** 503 ____ X **Capital Tax Rate** 516 ____ = **TE** ____					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction From CT23, Page 10, Section B: **TCD** 503 ____ X **Capital Tax Rate** 516 ____ = **TE** ____					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Tax Effect (TE) of Taxable Capital Deduction From CT23, Page 10, Section B: **TCD** 503 ____ X **Capital Tax Rate** 516 ____ = **TE** ____					

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** 959 ____

Total Allocated Net Deductions of Associated Group having permanent establishments in Canada - - - - - - - - - - **TAND** 994 ____

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