



**CAPITAL DEDUCTION ELECTION OF ASSOCIATED GROUP FOR THE ALLOCATION OF NET DEDUCTION  
(2009 and later tax years)**

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="border: none;">Year</td> <td style="border: none;">Tax year-end</td> <td style="border: none;">Month</td> <td style="border: none;">Day</td> </tr> <tr> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> <td style="border: none;"> </td> </tr> </table>	Year	Tax year-end	Month	Day				
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- Complete this schedule to allocate the associated group's net deduction for the capital deduction election under subsection 83(2) of the *Taxation Act, 2007* (Ontario). The associated group includes the filing corporation (see line 190 of Part 2 of Schedule 515, *Ontario Capital Tax on Other than Financial Institutions*).
- If you need more space, attach more schedules.
- File this schedule with the *T2 Corporation Income Tax Return*.

	A Names of eligible corporations in the associated group	B Business Number of associated corporations (enter "NR" if a corporation is not registered)	C Ontario allocation factor (OAF) * (enter as a percentage)	D Total assets **	E Net deduction (\$15 million x line 300) <b>multiplied by</b> line 400 line 700	F Allocation of net deduction ***
	<b>100</b>	<b>200</b>	<b>300</b>	<b>400</b>	<b>500</b>	<b>600</b>
1.						
2.						
3.						
4.						
5.						
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11.						
12.						
	<b>Total assets of associated group</b> (total of amounts in column D) <b>700</b>					
	<b>Total net deduction</b> (total of amounts in column E) <b>800</b>					
	<b>Total allocated net deduction</b> (total of amounts in column F) (not to exceed amount on line 800) <b>900</b>					

\* OAF from the last tax year ending in the calendar year preceding the calendar year in which the filing corporation's tax year ends.

\*\* Total assets of each corporation in the associated group as recorded in the books and records for the last tax year ending in the calendar year preceding the calendar year in which the filing corporation's tax year ends. If the corporation is not resident in Canada, enter the amount of its total assets situated in Canada.

\*\*\* Enter the amount from this column allocated to the filing corporation on line 300 of Schedule 515.