



**SCHEDULE J – 2000 & Later**  
**CALCULATION OF TOTAL PAID UP CAPITAL**  
**FOR AUTHORIZED FOREIGN BANKS**  
*Pursuant to the Corporation Capital Tax Act*

General Inquiries: 250 953-3082  
Toll-free Enquiry BC: 1 800 663-7867

This schedule is to be completed by authorized foreign banks only.

NAME

ACCOUNT NO.

START OF TAXATION YEAR  
YYYY / MM / DD

END OF TAXATION YEAR  
YYYY / MM / DD

**Freedom of Information and Protection of Privacy Act (FOIPPA)**  
The personal information on this form is collected for the purpose of administering the *Corporation Capital Tax Act* under the authority of both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) **Email: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)**

**ATTACH A COPY OF BANK'S CAPITAL ADEQUACY (G3) REPORT.**

**1. 10% OF TOTAL RISK-WEIGHTED ASSETS CALCULATION**

Total risk-weighted assets is the sum of all amounts at the end of the year of balance sheet assets and off-balance sheet exposures according to the Office of the Superintendent of Financial Institutions' (OSFI) risk-weighting guidelines, in respect of the bank's Canadian banking business.

RISK-WEIGHTED BALANCE SHEET ASSETS  + RISK-WEIGHTED EXPOSURES  = TOTAL RISK-WEIGHTED ASSETS  X  = 10% OF TOTAL RISK-WEIGHTED ASSETS

A TO BOX 3A C TO BOX 2A

**2. TOTAL PAID UP CAPITAL CALCULATION**

- A. 10% OF TOTAL RISK-WEIGHTED ASSETS (FROM BOX 1D)
- B. *ADD*: TOTAL CAPITAL DEDUCTIONS (FROM BOX 4C)
- C. **SUBTOTAL (BOX 2A PLUS BOX 2B)**
- D. *LESS*: SUBORDINATED INDEBTEDNESS CALCULATION (FROM BOX 3F)
- E. **TOTAL PAID UP CAPITAL (BOX 2C MINUS BOX 2D)**

TO BOX 2G OF RETURN\*

\* For taxation years commencing before September 1, 2002, enter in Box 2N of *Special Return 01-1999 & Later*.

**3. SUBORDINATED INDEBTEDNESS CALCULATION**

TOTAL RISK-WEIGHTED ASSETS  X  = 3% OF TOTAL RISK-WEIGHTED ASSETS  + SUM OF TIER 1 AND TIER 2 CAPITAL DEDUCTIONS  =

A FROM BOX 1C B FROM BOX 4B

SUBORDINATED INDEBTEDNESS, in respect of the bank's Canadian banking business

ENTER THE LESSER OF BOX 3D AND BOX 3E

TO BOX 2D

ACCOUNT NO. -
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START OF TAXATION YEAR YYYY / MM / DD
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END OF TAXATION YEAR YYYY / MM / DD
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**4. TOTAL CAPITAL DEDUCTIONS CALCULATION**

Capital deductions are the amounts in respect of the bank's Canadian banking business that, if the bank were listed in Schedule II to the *Bank Act* (Canada), would be required to be deducted from the bank's capital under capital adequacy guidelines in order to satisfy OSFI's requirement that capital equal a particular portion of risk-weighted assets and exposures. Capital deductions **do not include** amounts in respect of loss protection facilities that are required to be deducted from a bank's capital under OSFI Asset Securitization Guidelines.

CAPITAL DEDUCTIONS FROM TIER 1 CAPITAL – <i>List below</i>	AMOUNT \$
<b>TOTAL TIER 1 CAPITAL DEDUCTIONS</b>	A

CAPITAL DEDUCTIONS FROM SUM OF TIER 1 AND TIER 2 CAPITAL – <i>List below</i>	AMOUNT \$
<b>TOTAL CAPITAL DEDUCTIONS FROM SUM OF TIER 1 AND TIER 2 CAPITAL</b>	B

TIER 1 CAPITAL DEDUCTIONS		SUM OF TIER 1 AND TIER 2 CAPITAL DEDUCTIONS		=	TOTAL CAPITAL DEDUCTIONS
A	+	B			C
		<small>TO BOX 3C</small>			<small>TO BOX 2B</small>