



**PART XI.2 TAX RETURN – TAX FOR THE DISPOSITION OF CERTAIN PROPERTIES  
(2004 and later taxation years)**

- For use by an institution, public authority, charity, or municipality that disposes of certain property.
- Complete Area A if you are an institution or public authority that disposed of a Canadian cultural property within 10 years of the object becoming a Canadian cultural property to someone other than an institution or public authority designated under subsection 32(2) of the *Cultural Property Export and Import Act*.
- Complete Area B if you are a charity or municipality that, at any time in the taxation year, without the authorization of the Minister of the Environment, disposed of or changed the use of a property described in paragraph 110.1(1)(d) or in the definition of total ecological gifts in subsection 118.1(1) that was given to you after February 27, 1995.
- Send one completed copy of this return to the tax centre serving the area in which the institution, public authority, charity, or municipality is located, within 90 days after the end of the year in which the disposition(s) or change in use occurred.
- Penalties may apply if this return is not filed by the due date.
- Parts, subsections, paragraphs, subparagraphs, and clauses referred to on this form are from the *Income Tax Act*, unless otherwise specified.

**Do not use this area**

Name of institution, public authority, charity, or municipality (print)		Tax services office	
Address		Business Number	
Postal code		Taxation year-end Year      Month      Day	
Name of person to contact for more information		Area code	Telephone number

**Calculation of Part XI.2 tax payable**

(Complete the applicable areas on page 2 before completing this area)

Amount A from Area A on page 2 .....	
Amount B from Area B on page 2 .....	
Total Part XI.2 tax .....	
_____ Payment on filing	Balance unpaid <input type="checkbox"/>
	Balance _____

Please attach a cheque or money order payable to the Receiver General. Specify "T913" on the remittance and indicate the name of the institution, public authority, charity, or municipality filing the return.

**Certification**

I, \_\_\_\_\_, hereby certify that the information given on this return and on any other attached documents is, to the best of my knowledge, true, correct, and complete in every respect.

\_\_\_\_\_  
 Date                      Signature of authorized officer of institution, public authority, charity, or municipality                      Position or office

**Do not use this area**

## Area A

- A Canadian cultural property as described in subparagraph 39(1)(a)(i.1) is an object that the Canadian Cultural Property Export Review Board (the "Review Board") has determined to meet the following criteria:
  - a) the object is of outstanding significance for one or more of the reasons set out in paragraph 11(1)(a) of the *Cultural Property Export and Import Act*; and
  - b) the object meets the degree of national importance referred to in paragraph 11(1)(b) of the *Cultural Property Export and Import Act*.
- An object that meets the above criteria becomes a Canadian cultural property on the date that an authorized officer of the Review Board signs Form T871, *Cultural Property Income Tax Certificate*, for that particular object.
- "Institution" and "public authority" have the meaning given in section 2 of the *Cultural Property Export and Import Act*.
- For more information, see Interpretation Bulletin IT-407, *Dispositions of Cultural Property to Designated Canadian Institutions*.

Description of each Canadian cultural property disposed of in the year	Date object became a Canadian cultural property			Date of disposition			Value of consideration received	Fair market value at date of disposition	
	Year	Month	Day	Year	Month	Day			
Total fair market value of property disposed of in the year								<b>Total</b>	
Part XI.2 tax payable (30% of " <b>Total</b> ")									<b>A</b>

## Area B

- "Ecological property" means land (including a covenant or an easement to which land is subject or, in the case of land in Quebec, a real servitude) that the Minister of the Environment certifies to be ecologically sensitive land and that, in the Minister's opinion, the conservation and protection of which is important to the preservation of Canada's environmental heritage.
- A "municipality" refers to a "Canadian municipality." A "charity" refers to a charity described in subparagraph (c)(iv) of the definition "total ecological gifts" in subsection 118.1(1) and to a charity described in clause 110.1(1)(d)(iii)(D).

Description of ecological property	Date of disposition or change in use of property			Value of consideration received	Fair market value at date of disposition or change in use	
	Year	Month	Day			
Total fair market value of property disposed of or whose use changed in the year					<b>Total</b>	
Part XI.2 tax payable (50% of " <b>Total</b> ")						<b>B</b>

(If you need more space, attach separate schedules giving similar detail.)