



DEEMED DISPOSITION OF PROPERTY BY AN EMIGRANT OF CANADA

Last name	First name	Social insurance number		
Mailing address		Date of emigration from Canada	Year	Month
				Day

Complete this form if you ceased to be a resident of Canada in the year and you were deemed to have disposed of property when you left Canada, excluding the following properties:

- (i) Canadian real estate, Canadian resource property, and timber resource property;
- (ii) Canadian business property (including inventory) if the business is carried on through a permanent establishment in Canada;
- (iii) pensions and similar rights, including registered retirement savings plans, registered retirement income funds, and deferred profit-sharing plans;
- (iv) rights to certain benefits under employee profit-sharing plans, employee benefit plans, employee trusts, and salary deferral arrangements;
- (v) certain rights or interest in a trust;
- (vi) property you owned when you last became a resident of Canada, or property you inherited after you last became a resident of Canada, if you were a resident of Canada for 60 months or less during the 10-year period before you emigrated;
- (vii) employee security options subject to Canadian tax; and
- (viii) interests in life insurance policies in Canada (other than segregated fund policies).

Note: If you ceased to be a resident of Canada and you elected to declare the deemed disposition of properties listed in (i) or (ii) above, include those properties when calculating your deemed dispositions and complete Form T2061A, *Election by an Emigrant to Report Deemed Dispositions of Property and Any Resulting Capital Gain or Loss*.

Use the table below to calculate your capital gains (or losses) for the properties you were deemed to have disposed of. Indicate (C) for Canadian properties or (F) for foreign properties (outside of Canada). Make sure you include those capital gains (or losses) on your Schedule 3, *Capital Gains (or Losses)*.

Attach this form, along with your Schedule 3, to your tax return.

Note: You can elect to defer the payment of tax on income relating to the deemed disposition of property by completing Form T1244, *Election, Under Subsection 220(4.5) of the Income Tax Act, to Defer the Payment of Tax on Income Relating to the Deemed Disposition of Property*.

Number of shares (if applicable)	Description of property (address or location for buildings or land)	Canadian (C) or foreign (F)	(1) Year of acquisition	(2) Fair market value on the date you emigrated	(3) Adjusted cost base	(4) Gain (or loss) column 2 minus column 3