

**TRUST SCHEDULE 5**

T3  
Schedule 5  
Rev. 91

**BENEFICIARY SPOUSE INFORMATION AND CALCULATION OF SPOUSE TRUST'S CAPITAL GAINS DEDUCTION**

|               |                                     |               |
|---------------|-------------------------------------|---------------|
| Name of Trust | Account Number<br>T       -       - | Taxation Year |
|---------------|-------------------------------------|---------------|

**PART A. Deceased Spouse Information**

• To be completed by all spouse trusts in the taxation year in which the beneficiary spouse dies.

|                         |         |                             |   |
|-------------------------|---------|-----------------------------|---|
| Name of deceased spouse | Address | Social Insurance Number<br> | Date of Death<br>day     month     year |
|-------------------------|---------|-----------------------------|---|

**PART B. Calculation Of Spouse Trust's Capital Gains Deduction On All Property**

• For use by a post-1971 spousal trust in the taxation year in which the beneficiary spouse dies.

|  |     |   |  |
|--|-----|---|--|
| Spouse trust's eligible taxable capital gains for the year<br>(from Trust Schedule 3, line 334)  | 501 |   |  |
| Subtract: Spouse's cumulative loss amount claimed after 1984<br>(from Form T657A or T657, lines 12 to 16)  | 502 | ▶ |  |
| Less: Spouse's cumulative taxable capital gains reported after 1984<br>(from Form T657A or T657, line 11)  | 503 | ▶ |  |
| Subtract line 503 from line 502 (if negative, enter 0)   | 504 | ▶ |  |
| Net Amount (subtract line 504 from line 501)   | 505 | ▶ |  |
| Spouse trust's taxable capital gains for the year on Other Capital Property,<br>from dispositions occurring after 1984<br>(from Trust Schedule 3, line 306, or from Trust Schedule 6, line 613, col. 3.)             | 511 |   |  |
| Spouse's capital gains deductions on Other Capital Property available for 1991<br>[from Form T657A, Part 3, line 28, or from Form T657, Part 5, line 60]   | 512 |   |  |
| Subtract: Spouse's capital gains deduction on Other Capital Property claimed<br>in 1991 [from Form T657A, Part 3, line 29, or from Form T657,<br>Part 5, line 67]  | 513 |   |  |
| Spouse's unused capital gains deduction on Other Capital Property for 1991<br>(subtract line 513 from line 512) (NOT to exceed \$75,000)   | 514 |   |  |
| Lesser of line 511 and line 514  | 515 |   |  |
| Spouse trust's taxable capital gains for the year on Qualified Farm Property after 1984 and<br>on Qualified Small Business Corporation shares after June 17, 1987<br>(from Trust Schedule 6, line 613, col. 1. + 2.) | 516 |   |  |
| Total (add lines 515 and 516)  | 517 | ▶ |  |
| Spouse's unused capital gains deduction on ALL property for 1991<br>[from Form T657, Part 6, line 76] – (NOT to exceed \$375,000)  | 520 |   |  |
| Capital gains deduction for spouse trust (least of amounts 505, 517 and 520)<br>(enter this amount on line 53, page 4 of T3 Return)  | 525 |   |  |