

SCHEDULE 5

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

Name of Trust	Account Number T - -	Taxation Year
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- For use by a spousal trust in the taxation year in which the beneficiary spouse dies and the trust is subject to deemed disposition rules.

PART A. Deceased Spouse Information

Name of beneficiary spouse	Address	Social Insurance Number 	Date of Death day <input type="text"/> month <input type="text"/> year <input type="text"/>
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PART B. Calculation Of Spousal Trust's Capital Gains Deduction On All Property

Spousal trust's eligible taxable capital gains for the year (from Schedule 3, line 334)	501		501
Subtract: Spouse's cumulative loss amount claimed after 1984 (from Form T657A or T657, lines 11 to 16)	502 •		
Less: Spouse's cumulative taxable capital gains reported after 1984 (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	
Spousal trust's taxable capital gains (losses) for the year (from Schedule 3, line 301)	510		
Spousal trust's qualifying taxable capital gains for the year on Other Capital Property, (from Schedule 6, line 615, col. 3 or from Schedule 3, line 307, if all gains reported are from "Other Capital Property")	511		
Spouse's capital gains deductions on Other capital Property available for 1992 (from Form T657A, Part 3, line 28, or from Form T657, Part 5, line 46)	512 •		
Subtract: Spouse's capital gains deduction on Other Capital Property claimed in 1992 [from Form T657A, Part 3, line 29, or from Form T657, Part 5, line 53]	513 •		
Spouse's unused capital gains deduction on Other Capital Property for 1992 (subtract line 513 from line 512) (NOT to exceed \$75,000)	514		
Least of lines 510, 511 and line 514	515		
Spousal trust's taxable capital gains for the year on Qualified Farm Property after 1984 and on Qualified Small Business Corporation shares after June 17, 1987 (from 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 1992 (from Form T657, Part 6, line 56) -- (NOT to exceed \$375,000)	520 •		
Capital gains deduction for spousal trust (least of amounts 505, 517 and 520) (enter this amount on line 53, page 4 of T3 Return)	525		