



CALCULATION OF TAX ON AGREEMENTS TO ACQUIRE SHARES (Section 206.1 of the Income Tax Act)

- Complete this return for a person described in section 205 of the Income Tax Act who agreed to acquire shares of the capital stock of a corporation from someone other than the corporation, at a price different from the fair market value of the shares when acquired. The date the agreement to acquire the shares was entered into determines which columns to complete in Area 2, below.
For each month, attach a description of, and indicate the number of, shares subject to an agreement at any time in the month (other than an option listed on a prescribed stock exchange).
Taxation year refers to the taxation year of the person required to file this return.

Area 1 - Identification. Fields for Name, Telephone number, Address, and Account number. Taxation year: [][][][][]

Area 2 - Calculating the amounts subject to tax

Table with columns A-N. Column A: Month. Column B: For agreements before July 14, 1990. Column C: For agreements after July 13, 1990, but before 1993. Columns D-F: For agreements after 1992 but before April 26, 1995. Columns G-H: For agreements after April 25, 1995. Columns I-N: Calculated values (1% of B, 1% of C, 1% of D, E minus F, amount from K or L, G minus H).

Total row with instructions: Enter the total of all amounts from columns I, J, M, and N. If the exempt person is filing a T3GR, enter this amount on line 140 of that return. If the exempt person is filing a T3ATH-IND, T3D, T3P, T3RI, or T3S, enter this amount on line 241 of that return. Otherwise, complete areas 3 and 4.

Area 3 - Calculating tax payable. Send the completed return, with any payment owing, to the tax centre or tax services office for the area in which the books and records are maintained for the person required to file this return. Send it no later than 90 days after the end of the taxation year. Attach a cheque or money order payable to the Receiver General. Enter the total of all amounts from columns I, J, M, and N. Minus payments on account. Balance owing or refund. We neither charge nor refund a difference of less than \$2.

Area 4 - Certification. I, _____, certify that the information given on this return and in any documents attached to it is, to the best of my knowledge, correct and complete. Date, Authorized person's signature, Position or title.

