



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

- Complete this return for 2002 and subsequent years, 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. Includes fields for Name, Telephone number, Address, and Account number. Taxation year is indicated by a grid of boxes.

Area 2 - Calculating the amounts subject to tax

Table with columns A through N. Column A is Month. Columns B-H are for agreements entered into before or after April 26, 1995. Columns I-N are for calculations (1% of B, C, D; E minus F; K or L, whichever is less; 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 T3ATH-IND, T3D, T3GR, T3P T3RI, or T3S, enter this amount on the appropriate line of that return. Otherwise, complete areas 3 and 4.

Area 3 - Calculating tax payable. Includes instructions to send the return to the tax centre and attach a cheque or money order payable to the Receiver General. Includes a table for total amounts, minus payments, and balance owing or refund.

Area 4 - Certification. Includes a statement: 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. Includes fields for Date, Authorized person's signature, and Position or title.