

**CALCULATION OF TAX ON AGREEMENTS TO ACQUIRE SHARES
(Section 207.1(5) of the Income Tax Act)**

- Complete this return for 2002 and later tax years for a taxpayer who agreed to acquire shares 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 the shares that were subject to an agreement at any time in the month (other than an option listed on a prescribed stock exchange). State how many shares were subject to such an agreement.
- Tax year refers to the tax year of the person required to file this return.

Area 1 – Identification		Name	Telephone number
Tax year:		Address	Account number

Area 2 – Calculating the amounts subject to tax										
A Month	Complete columns B to H based on the date each agreement was entered into								N Column G minus column H	
	B For agreements before July 14, 1990, enter the maximum amount required to pay for the shares		C For agreements after July 13, 1990, but before 1993, enter the fair market value of the shares at the time of the agreement		D For agreements after 1992 but before April 26, 1995		E For agreements after April 25, 1995			M Enter the amount from column K or column L, whichever is less
	F	G	H	I Enter 1% of column B of column D	J Enter 1% of column C	K Enter 1% of column D	L Column E minus column F			
January										
February										
March										
April										
May										
June										
July										
August										
September										
October										
November										
December										
Enter the total of all amounts from columns I, J, M, and N										
Total										

If the exempt person is filing a T3ATH-IND, T3D, T3GR, T3P, T3RI, or T3S return, enter this amount on the appropriate line of that return. Otherwise, complete areas 3 and 4.

<p>Area 3 – Calculating tax payable</p> <p>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 tax year.</p> <p>Attach a cheque or money order payable to the Receiver General.</p>	<p>Area 4 – Certification</p> <p>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.</p> <p>_____ Date _____ Authorized person's signature _____ Position or title _____</p>
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