



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

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

Area 1 – Identification	Name	Telephone number
Tax year: <input style="width:20px;" type="text"/> <input style="width:20px;" type="text"/> <input style="width:20px;" type="text"/> <input style="width:20px;" type="text"/>	Address	Account number

Area 2 – Calculating the amounts subject to tax													
A Month	Complete columns B to H based on the date agreement(s) was entered into.							I Enter 1% of column B	J Enter 1% of column C	K Enter 1% of column D	L Column E minus column F	M Enter the amount from column K or column L, whichever is less	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	For agreements after 1992 but before April 26, 1995			For agreements after April 25, 1995							
	D Enter the fair market value of the shares at the time of the agreement	E Enter the total amount of dividends paid on the shares	F Enter the total amount of dividends received from the shares	G Enter the total amount of dividends paid on the shares	H Enter the total amount of dividends received from the shares								
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				Total		

<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 taxation 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 style="text-align: center;">_____</p> <p style="text-align: center;">Date Authorized person's signature Position or title</p>
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