



CAPITAL GAINS ON GIFTS OF CERTAIN CAPITAL PROPERTY

Use this form if, in 2002, you donated any of the following types of properties to a registered charity or other qualified donee (other than a private foundation):

- a share, right, or debt obligation listed on the Winnipeg, Montréal, Alberta, Toronto, Vancouver, TSX Venture Exchange (Tier I and Tier II only) or certain foreign stock exchanges (see IT-320, *Qualified Investments - Trusts Governed by Registered Retirement Savings Plans, Registered Education Savings Plans and Registered Retirement Income Funds*, for the listing);
- a share of the capital stock of a mutual fund corporation;
- a unit of a mutual fund trust;
- an interest in a related segregated fund trust;
- a prescribed debt obligation; or
- ecologically sensitive land (including a servitude, covenant, or easement).

Include this form with your return. Attach a separate sheet of paper if you need more space.

You or your spouse or common-law partner may be able to claim a non-refundable tax credit for these gifts. For more information, get the pamphlet called *Gifts and Income Tax*.

Dispositions in 2002

Mutual fund units and other shares

Number	Name of fund/corporation and class of shares	(1) Year of acquisition	(2) Proceeds of disposition		(3) Adjusted cost base		(4) Outlays and expenses (from dispositions)		(5) Gain (column 2 minus columns 3 and 4)			
				+						+		
				+						+		
Total				6822	=					Gain 6823	=	1

Bonds, debentures, promissory notes, and other properties (including ecologically sensitive land)

Face value	Maturity date	Name of issuer	(1) Year of acquisition	(2) Proceeds of disposition		(3) Adjusted cost base		(4) Outlays and expenses (from dispositions)		(5) Gain (column 2 minus columns 3 and 4)		
					+						+	
					+						+	
Address or legal description of land											+	
Total				6824	=					Gain 6825	=	2

Add lines 1 and 2

Capital gains reduction on flow-through entities included on this form (see Chapter 4 in the *Capital Gains* guide) **6826** =

Line 3 minus line 4 =

Multiply line 5 by 50% x 50% =

Enter the result on line 193 of Schedule 3. **Adjusted capital gains on gifts of certain capital property** =