

**CAPITAL GAINS ON GIFTS OF CERTAIN CAPITAL PROPERTY**

Use this form if, in 2004, you donated any of the following types of properties to a registered charity or other qualified donee (other than a private foundation):  
 • a share, debt obligation, or right listed on a prescribed stock exchange; • 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 covenant, an easement, or in the case of land in Quebec, a real servitude).

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, see the pamphlet P113, *Gifts and Income Tax*.

**Dispositions in 2004**

**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)	(6) Eligible amount of gift	(7)		(8)	
								Gain subject to 25% inclusion rate (column 5 x column 6 divided by column 2)		Gain subject to 50% inclusion rate (column 5 minus column 7)	
			+					+		+	
			+					+		+	
<b>Total</b>		<b>6822</b>	=					<b>6823</b>	=		

See Note 1

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**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)	(6) Eligible amount of gift	(7)		(8)	
									Gain subject to 25% inclusion rate (column 5 x column 6 divided by column 2)		Gain subject to 50% inclusion rate (column 5 minus column 7)	
				+					+		+	
				+					+		+	
Address or legal description of land												
				+					+		+	
<b>Total</b>		<b>6824</b>	=					<b>6825</b>	=			

See Note 1

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Add totals from lines 6823 and 6825 of column 7

Capital gains reduction on flow-through entities included on this form (see Chapter 4 in the <i>Capital Gains</i> guide)	See Note 2	<b>6826</b>	-								
Line 3 minus line 4			=								
Multiply line 5 by 50%			x	50%							
Enter the result on line 193 of Schedule 3.			=								
<b>Adjusted capital gains on gifts of certain capital property</b>											

	=		3
	-		4
	=		5
	x	50%	6
	=		7

**Note 1:** Include the amount of line 1 of column 8 in the total on line 132 of Schedule 3 and include the amount of line 2 of column 8 in the total on line 153 of Schedule 3.

**Note 2:** If the capital gains reduction on flow-through entities is greater than line 3, you may be able to claim the excess on line 195 of Schedule 3.  
 The most you can claim is the **lesser** of the excess, and the total of lines 1 and 2 of column 8.