



CAPITAL GAINS ON GIFTS OF CERTAIN CAPITAL PROPERTY

Use this form if, in 2006, 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).

For gifts of these properties made after May 1, 2006, the capital gains inclusion rate is zero. For gifts made before May 2, 2006, the inclusion rate is 25%.

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 pamphlet P113, *Gifts and Income Tax*.

Include this form with your return. If you need more space, attach a separate sheet of paper.

Dispositions in 2006

Publicly traded and other shares and mutual fund units

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% and 0% inclusion rate (column 5 × column 6 divided by column 2)		Gain subject to 50% inclusion rate (column 5 minus column 7)	
			+					+		+	
			+					+		+	
Total			6822	=				Total		6823	=

See Note 1
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)	(6) Eligible amount of gift	(7)		(8)	
									Gain subject to 25% and 0% inclusion rate (column 5 × column 6 divided by column 2)		Gain subject to 50% inclusion rate (column 5 minus column 7)	
				+					+		+	
				+					+		+	
Address or legal description of land				+					+		+	
Total				6824	=			Total		6825	=	

See Note 2
2

Add totals from lines 6823 and 6825 of column 7.

Gains (included in line 3) on gifts donated before May 2, 2006.

Gains (included in line 3) on gifts donated after May 1, 2006 (line 3 minus line 4).

Multiply line 4 by 50% and enter result on line 6.

Add lines 5 and 6 and enter the result on line 7. Then enter the amount from line 7 on line 193 of Schedule 3.

	=		3	
6839	-		4	
=	=		▶	
				5
		+		6
				7

Notes

1. Add line 6823 (column 7) and line 1 (column 8) and include the result on line 132 of Schedule 3.

2. Add line 6825 (column 7) and line 2 (column 8) and include the result on line 153 of Schedule 3.