



### CAPITAL GAINS ON GIFTS OF CERTAIN CAPITAL PROPERTY

Use this form if, in 2007, 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 designated 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).

If there is no advantage in respect of the gift, the full amount of the capital gain realized on the gift is eligible for an inclusion rate of **zero**. However, if there is an advantage, only a portion of the capital gain is eligible for the inclusion rate of zero. The remainder is subject to an inclusion rate of **50%**. For more information, see Pamphlet P113, *Gifts and Income Tax*.

\* Under proposed changes, for gifts made after March 18, 2007, the inclusion rate of **zero** will also apply to donations of these types of properties (other than gifts of ecologically sensitive land) to a private foundation. Donations of such properties made after March 19, 2012, to a private foundation with excess business holdings on March 18, 2007, may cease to qualify for the inclusion rate of zero until such time as the foundation has eliminated its excess business holdings.

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 2007

##### 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) Gain eligible for 0% inclusion rate (column 5 × column 6 divided by column 2)		(8) 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) Gain eligible for 0% inclusion rate (column 5 × column 6 divided by column 2)		(8) Gain subject to 50% inclusion rate (column 5 minus column 7)	
				+					+		+	
				+					+		+	
Address or legal description of land				+					+		+	
Total			6824	=			Total	6825	=			

See Note 1

2

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