

- Enter the applicable taxation year in the box above.
- Use this schedule to calculate the capital gains on gifts made after February 18, 1997, and before January 1, 2002, of certain capital property to a qualified donee, other than a private charitable foundation, if the property is:
 - shares, debt obligations, or rights listed on a prescribed stock exchange;
 - shares of a mutual fund corporation;
 - units of a mutual fund trust;
 - an interest in a related segregated fund; or
 - a prescribed debt obligation.
- Prescribed stock exchanges include the Winnipeg, Montreal, Alberta, Toronto, and Vancouver stock exchanges, as well as certain foreign exchanges.
- If the trust filed Form 94-115, include the capital gains reduction on any shares or units of a flow-through entity the trust donates (e.g., units or shares of a mutual fund) on either line 173, line 164, or line 163, depending on the date of disposition (not on lines 144, 194, or 114 of Schedule 1, *Dispositions of Capital Property*).
- For definitions of **qualified donee** and **flow-through entity**, and details on how to calculate the reduction on lines 173, 164, and 163, see the Capital Gains guide.
- Use Part 1 of this schedule for gifts made **before February 28, 2000**.
- Use Part 2 of this schedule for gifts made **after February 27, 2000, but before October 18, 2000**. Also, use Part 2 for any gifts of **ecologically-sensitive land** made after February 27, 2000, but before October 18, 2000. Attach to your return the certificate issued by the Minister of the Environment, or if the land is located in Quebec, the certificate issued by the ministère de l'Environnement du Québec.
- Use Part 3 of this schedule for gifts made **after October 17, 2000**. Also, use Part 3 for any gifts of **ecologically-sensitive land** made after October 17, 2000. Attach to your return the same certificate as mentioned above.
- Attach all receipts to the return.

**Part 1 – Gifts made BEFORE February 28, 2000
(Period 1)**

(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from disposition)	(5) Gain (Column 2 minus columns 3 and 4)
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Shares and units

Number	Name of fund or corporation and class of shares	(1)	(2)	(3)	(4)	(5)
Total						

171 •

Other properties

Face value	Maturity date			Name of issuer	(1)	(2)	(3)	(4)	(5)
	Year	Month	Day						
Total									+

172 •

Capital gains reduction on flow-through entities (applies to any entities included in line 171) – 173 •

Subtotal (line 171 plus line 172 minus line 173) = 175

Adjusted capital gains on gifts of certain capital property (multiply line 175 by 50%). Enter this amount on line 149 of Schedule 1 203

**Part 2 – Gifts made AFTER February 27, 2000,
but BEFORE October 18, 2000 (Period 2)**

(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from disposition)	(5) Gain (Column 2 minus columns 3 and 4)
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Shares, units and gifts of ecologically-sensitive land

Number	Name of fund or corporation, class of shares, or legal description of the land									
Total										

161 •

Other properties

Face value	Maturity date			Name of issuer							
	Year	Month	Day								
Total											+

162 •

Capital gains reduction on flow-through entities (applies to any entities included in line 161) - 164 •

Subtotal (line 161 plus line 162 minus line 164) = 166

Adjusted capital gains on gifts of certain capital property (multiply line 166 by 50%). Enter this amount on line 119 of Schedule 1 204

**Part 3 – Gifts made AFTER October 17, 2000
(Period 3)**

(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from disposition)	(5) Gain (Column 2 minus columns 3 and 4)
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Shares, units and gifts of ecologically-sensitive land

Number	Name of fund or corporation, class of shares, or legal description of the land									
Total										

151 •

Other properties

Face value	Maturity date			Name of issuer							
	Year	Month	Day								
Total											+

152 •

Capital gains reduction on flow-through entities (applies to any entities included in line 151) - 163 •

Subtotal (line 151 plus line 152 minus line 163) = 165

Adjusted capital gains on gifts of certain capital property (multiply line 165 by 50%). Enter this amount on line 119 of Schedule 1 195