

- Enter the applicable tax year in the box above.
- Use this schedule to calculate the capital gains on gifts of certain capital property made to a qualified donee, if the property is: shares, debt obligations, or rights listed on a designated stock exchange;\* shares of a mutual fund corporation; units of a mutual fund trust; a prescribed debt obligation; an interest in a related segregated fund trust; or ecologically sensitive land (including a covenant, an easement, or, in the case of land in Quebec, a real servitude).\*\*
  - \* An inclusion rate of zero may be applied to any capital gain realized on the exchange of shares of the capital stock of a corporation for publicly listed securities donated after February 25, 2008. See Pamphlet P113, *Gifts and Income Tax*, for conditions that must be met in order to be eligible for this treatment. Special tax treatment may also apply on a similar exchange of a partnership interest (other than a prescribed interest in a partnership). In these cases, a new calculation is required to determine what the capital gain will be. This amount should be reported directly on line 10 of Schedule 1, *Dispositions of Capital Property*. See Pamphlet P113 for details on this calculation.

\*\* For donations of ecologically sensitive land to a private foundation, the inclusion rate of zero does not apply.

- For the definition of **qualified donee**, see Guide T4037, *Capital Gains*.
- Under proposed changes, 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 a definition of **eligible amount** and **advantage**, see the definition of gift under "Definitions" in the publication T4013, *T3 Trust Guide*.
- **Include a completed copy of this schedule with the trust's return.** Attach all receipts to this schedule.

Mutual fund units and other shares		1	2	3	4	5	6	7	8
		Year of acquisition	Proceeds of disposition	Adjusted cost base	Outlays and expenses (from disposition)	Gain (column 2 minus columns 3 and 4)	Eligible amount of gift	Gain eligible for 0% inclusion rate (column 5 x column 6 divided by column 2)	Gain subject to 50% inclusion rate (column 5 minus column 7)
Number of shares	Name of fund or corporation and class of shares								
			+					+	+
			+					+	+
			+					+	+
<b>Total</b>		<b>1511 •</b>	=				<b>Total</b>	<b>1512 •</b>	=

1 (see Note 1)

Bonds, debentures, promissory notes, and other similar properties (including ecologically sensitive land)				1	2	3	4	5	6	7	8
				Year of acquisition	Proceeds of disposition	Adjusted cost base	Outlays and expenses (from disposition)	Gain (column 2 minus columns 3 and 4)	Eligible amount of gift	Gain eligible for 0% inclusion rate (column 5 x column 6 divided by column 2)	Gain subject to 50% inclusion rate (column 5 minus column 7)
Face value	Maturity date Year Month Day			Name of issuer							
					+					+	+
					+					+	+
Address or legal description of land					+					+	+
<b>Total</b>				<b>1521 •</b>	=				<b>Total</b>	<b>1522 •</b>	=

2 (see Note 2)

**Total gains eligible for 0% inclusion rate** (total of boxes 1512 and 1522 of column 7).  
Enter this amount on line 17 of Schedule 1.

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**Note 1:** Include the amounts from line 1512 of column 7 and line 1 of column 8 in the total on line 3 of Schedule 1.

**Note 2:** Include the amounts from line 1522 of column 7 and line 2 of column 8 in the total on line 4 of Schedule 1.