CAPITAL GAINS ON GIFTS OF CERTAIN CAPITAL PROPERTY

SCHEDULE 1A

 Use this schedule to calculate the capital gains on gifts of certain capital property to a charity, other than a private charitable foundation, if the property is shares, debt obligations, or rights listed on a prescribed stock exchange, units or shares of a mutual fund, or interests in a segregated fund.

 Prescribed stock exchanges include the Winnipeg, Montreal, Alberta, Toronto, and Vancouver stock exchanges, as well as certain foreign exchanges.

Shares and units			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	
Number	Name of fund or corporation and class of shares]
2:1		Tota	al proceeds					151 •
Other prop	Derties Maturity date	Name of Issuer	7					
1 acc value	Waterity date			ı				
		Tota	l proceeds				+	152 •
Capital gains	reduction on flow-th	hrough entities which applies	s to any entit	ties included in amo	ount on line 151		-	 163 ●
		52 minus line 163)	=	165				
50% of capita	d gains from gifts of	f certain capital property (mu	Itiply line 165	5 by 50%). Transfer th	his amount to line 119 c	of Schedule1.		195 =

T3 - 1997

CALCULATION OF RESERVES ON DISPOSITIONS OF CAPITAL PROPERTY

SCHEDULE 2

- Use this schedule to calculate the amounts you need to complete Schedules 1, 3, and 12.
- Column 3 is the capital gain amount from reserves you have to report at line 117 of Schedule 1. If you report a
 current-year disposition on Schedule 1, you may have a negative amount.

	1 .	2 •	3	
Reserves on dispositions of capital property	Prior-year reserve	Current-year reserve	Column 1 minus column 2 (see note below)	
			Include the total in current-year capital gain	
For dispositions after 1984, from:				
 Qualified farm property 1985 dispositions 				21
 1986 and subsequent-year dispositions 				21
 Qualified small business corporation share dispositions after June 17, 1987 				21
Other property				21
For dispositions before 1985				21
Total				210

Note

If the amount in column 2 is more than the amount in column 1, use brackets in column 3 to show the negative amount.

If the trust is claiming reserves related to dispositions before 1986, transfer 1/4 of the amounts from lines 210 and 215 in columns 1 and 2 to the chart for line 1203, Schedule 12.

If the trust claimed a reserve on line 209 in previous years, include the prior-year reserve amount on line 214, column 1.

Transfer the total from column 3 (line 216) to line 117 of Schedule 1.

Canadä