

- A trust cannot claim any loss amount that was transferred to a deceased person's final T1 return under subsection 164(6).
- For more information, see Chapter 3 in the *T3 Guide and Trust Return*.
- Attach a separate sheet of paper if you need more space.

Note: Do not use this schedule to claim an allowable business investment loss from disposing of shares or debts of a small business corporation (see Line 25 in the guide).

(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses from dispositions	(5) Gain (or loss) (column 2 minus columns 3 and 4)
----------------------------------	--------------------------------------	---------------------------------	---	--

Qualified small business corporation shares

No. of shares	Name of corporation and class of shares									
Total									Gain (or loss)	

101 •

Qualified farm property

Address or legal description										
Total									Gain (or loss)	+

102 •

Mutual fund units and other shares

No. of shares	Name of fund or corporation and class of shares									
Total									Gain (or loss)	+

103 •

Bonds, debentures, promissory notes, and other properties

Face value	Maturity date	Name of issuer								
Total									Gain (or loss)	+

104 •

Real estate and depreciable property (do not include losses on depreciable property)

Address or legal description										
Total									Gain (or loss)	+

105 •

Personal-use property (full description)

										+
--	--	--	--	--	--	--	--	--	--	---

106 •

Listed personal property (LPP) (full description)

--	--	--	--	--	--	--	--	--	--	--

107 •

Note: You can only apply LPP losses against LPP gains.	Enter LPP losses from line 7 of Form T1055, and unapplied LPP losses from other years (provide details)	-	
	Net gain (line 107 minus line 108)	+	

108 •
109

Information slips – Capital gains (or losses) (attach T3, T5, T4PS, and T5013 slips)

Capital losses from a reduction in business investment loss		+		110 •
Capital gains reduction on flow-through entities		-		113 •
		-		114 •
Total of amounts in column 5 before reserves (add lines 101 to 106, 109, and 110, then subtract lines 113 and 114)		=		116
Capital gains (or losses) from reserves (line 216, column 3 of Schedule 2) (if it is a capital loss, show in brackets and subtract it)		+		117 •
Subtotal (line 116 plus line 117)		=		118
50% of capital gains from gifts of certain capital property (line 195 of Schedule 1A)		+		119 •
Capital gains from gifts of other capital property (see Line 119 in the guide)	A •	=		121
Subtotal (line 118 plus line 119)				

Amount from line 121 multiplied by 75%

	x 75%	
		122 •

Total taxable capital gains (or net capital losses)

If line 122 is positive, enter it on line 01 of the return. If it is negative, see Line 01 in the guide.