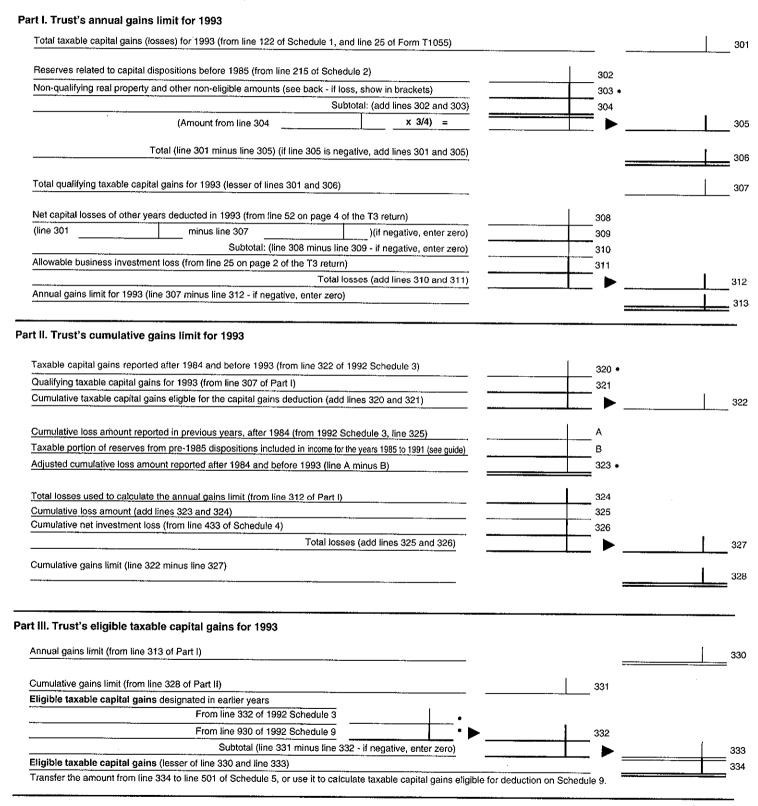
- Complete this schedule if the trust is designating net taxable capital gains to an individual beneficiary to determine the amount that is
 eligible for the beneficiary's capital gains deduction. Also, complete this schedule if the trust is a spousal trust claiming a capital
 gains deduction, which is available only in the year the beneficiary spouse dies.
- You should complete this schedule on a yearly basis and keep it with your records until the trust makes a designation.



Line 303 - Non-qualifying real property (and other non-eligible amounts)

Use this form to figure out the capital gains (or losses) from real property reported in 1993 that do not qualify for the capital gains deduction, including non-eligible capital gains from information slips.

Description	A	В	С	D	É	<u> </u>
	Gain (or	Gain (or loss) from real property, re Schedule 1 and form T105		Number of calendar months after	Total number of calendar months	Non-qualifying amount **
	Gain (or loss) included in amount at line 116 of Schedule 1, or at line 25 of form T1055	Reserve included in amount at line 117 of Schedule 1 (if B is negative, show in brackets)	Total gain (or loss) from real property (add columns A and B)	February 1992 during which the trust owned the property	after 1971 during which the trust owned the property	C x D/E (we need a separate calculation for each property) (use brackets to show loss
				Note: Part months qualify as one month		amounts)
Real estate						
					1	
Shares *						
diaces						
Interest in a partnership or trust *						
Interest in an option *						·
Non-eligible capital gains from information slips						
	To	tal non-qualifying real	property and other non	-eligible amounts (add	amounts in column F)	
	Transf	er this amount to line 30	3 of Schedule 3, and en	ter 3/4 of this amount at	line 614 of Schedule 6	

^{*} whose fair market value comes mostly from real estate

^{**} You do not have to use the formula in column F to figure out the non-eligible capital gains from information slips. You can use the amount reported on the slips.