SCHEDULE 3 - CALCULATION OF A TRUST'S ELIGIBLE TAXABLE CAPITAL GAINS

- 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.

Part I. Trust's annual gains limit for 1994

Reserve related to capital dispositions before 1985 (from line 25 of Chedule 2) 902 Non-eligible amounts (see back - if loss, show in brackets) 903 Substatal (add lines 302 and 303) 904 Substatal (add lines 302 and 303) 904 Amount from line 304 x 3/4) - Total (ine 301 minus line 307) yill regative, add lines 301 and 305) Total capital losses of other years deducted in 1994 (line 305, whichever is amount is loss) 903 Nat capital losses of other years deducted in 1994 (line 305, whichever is amount is loss) 909 Nat capital losses of other years deducted in 1994 (line 305, whichever is amount is loss) 909 Nat capital losses of other years deducted in 1994 (line 307 minus line 307 - if negative, enter zero) 909 Aliowable business investment loss (from line 52 or page 2 of the T3 return) 903 Anual gains limit for 1994 (line 307 minus line 312 of 1993 Schedule 3) 920 • Taxable capital gains for 1994 (line 307 Part 1 above) 920 • Cumulative taxable capital gains for 1994 (from line 322 of 1993 Schedule 3) 920 • Cumulative loss amount reported in the 312 of Part 1 above) 920 • Cumulative to samount reported in the same bear reported and samount second in the same bear reported and samount reported in the same bear reported and represes <				1	
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