

SCHEDULE 2
CALCULATION OF RESERVES ON DISPOSITIONS OF CAPITAL PROPERTY

Name of Trust	Account Number	Taxation Year
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- For use by a Trust to complete Schedules 1, 3, 6 and 12.
- Column (3) is the capital gain amount from reserves to be reported on Schedule 1, line 117. A negative amount may occur if there is a current year disposition reported on Schedule 1.
- Columns (4), (5) and (6) provide a breakdown of current year capital gain from column (3) to show the year in which the disposition occurred. Use to complete Schedules 3, 6 and 12.

	(1)	(2)	(3)	(4)	(5)	(6)
Reserves on Dispositions of Capital Property	Prior year reserve	Current year reserve	Difference [col. (1) less col. (2)] Total amount to be included in current year Capital Gain. See NOTE	Enter amount from column (3), as applicable, in respect of disposition occurring in:		
				1984 and prior years	1985	1986 and subsequent years
A. In respect of dispositions occurring after 1984						
1. From Qualified Farm Property			▶			
(a) 1985 dispositions						210
(b) 1986 and subsequent year dispositions			▶			211
2. From Qualified Small Business corporation shares, dispositions after June 17, 1987			▶			212
3. From other property			▶			214
B. In respect of all dispositions occurring before 1985			▶		215	
TOTAL						216

Enter total of column (3) on Schedule 1, line 117.
NOTE: If column (2) exceeds column (1), use brackets, in column (3), to show negative amount.

Enter line 215 amount on Schedule 3, line 302.