Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada

Revenue Canada Revenu Canada

SUMMARY OF DEEMED REALIZATIONS

(1994 and following taxation years)

Name of trust	Trust account number	Taxation year
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- Use this form to report deemed realizations on the following days and every 21 years after these days:
 - by a spousal trust on the day the beneficiary spouse dies;
 - by other trusts on the 21st anniversary date of the trust; and
- by a trust that filed Form T1015, Election by a Trust to Defer the Deemed Realization Day, on the first day of the first taxation year following the day after which the
 trust no longer has an exempt beneficiary, or January 1,1999, whichever day is earlier.
- Do not report a deemed realization on any property that was actually disposed of in the taxation year, unless this is a post-1971 spousal trust. Use the appropriate form (for example, Schedule 1 of the T3 return) to report the actual disposition.

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Name of decease	ed beneficiary spous	e Address				Soci	al insu	rance n	ımber		Ye		Date	of de Mo	ath onth	Day	
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Name of exempt	henefician	Address				Soci	al insu	rance n	ımber		T .			ate *			٦
Name of exempt	benencial y	Address				-					Ye	ar	L		onth	Day	
					1	1	1 1		<u> </u>								
Indicate date of	death of last exempt	beneficiary, or the date	the trust settled all cap	pital and inc	ome ir	terest	s of the	e last ex	empt b	enefici	ary.						
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Listed personal	property (Er 1) (Idia	- dodd.ipt.o.i,		T	— ¬	I				T				7 •			
Subtract: LDD In	sees from line 107 of	Schedule 1 and unapr	l olied LPP losses of other	er vears not	claime	d at li	ne 108	of Sch	edule 1					8 •			
Subtract. El 1 10.	3303 110111 1110 101 01	Contraction and anapp		,				otal (ga						▶			
Total of all net or	ins (or losses) from	capital properties (add	lines 1 to 6 plus line 9)				3										
) from deemed realizati		(line	20				<u> </u>	(3/4)	=				
					· · · · · · · · · · · · · · · · · · ·												
Deemed taxable	capital gains (positiv	e amount only, from lin	ne 25)											30			
	s (line 122 of Schedi													31			
		ns (line 30 minus line 3												▶		1	

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Depreciable propert	IV - Hecapture		The second of the second of the second		Control of the Contro

Class no.	Capital cost *	Undepreciated capital cost	Recapture (positive amo	unts only)	
Total		•	•	•	33
	er the fair market value if it is less than the c	apital cost. For timber resource property	r, always emer the lair market I		
	rce property (income amount)			—— 34 • —— 3.	
	eign resource property (deduction amount) esource property (line 34 minus line 35)			35.•	34
Land held in inventory (inco					36 37
	deemed realizations (add lines 32, 33, 36, a	nd 37). Enter this amount on line 11 of t	he T3 return.		3
Schedule 1, adjusted line	[22]				
	u calculated a deemed allowable capital loss	s on line 25 of this form and a taxable c	soital gain on line 122 of Sche	dule 1	
	ive amount only, from line 122 of Schedule 1				51
Deemed allowable capital id	osses (line 25 of this form)				52
Adjusted taxable capital gai	ns (line 51 minus line 52 - if the result is ne	gative, enter "0"). Enter this amount on	line 01 of the T3 return.		
Schedule 12, adjusted line					
					ikay ka Babbak Babbak
 Use this area to calculated of capital property before 	te the non-taxable portion of capital gains an e 1986).	d deemed capital gains, reported and re	etained in the trust (to exclude	reserves relating to disposition	ons
Taxable and deemed taxable	le capital gains (allowable capital losses)			2000年 120日 120日 120日 120日 120日 120日 120日 120日	
Line 122 of Schedule 1				61	
Line 25 of this form				62	
Subtotal (line 61 plus line (82)**		1		6:
	us dispositions reported on lines 210 and 21	5, column 2 of Schedule 2)		- X 1/4 =	6 ₄
Subtotal (line 63 plus line 6				v.,	6:
Subtract:		and the second of the second o			id Swaige. Propinsi
Reserves (1985 and previou	us dispositions reported on lines 210 and 215			and a section of the	Programa del Programa del
column 1 of Schedule 2)			X 1/4 =	66	Parenta de la composición dela composición de la composición de la composición de la composición dela composición de la composición de la composición dela composición dela composición de la composición de la composición dela composición
	ocated or designated (line 921 of Schedule 9		X 1/3 =	67	
Reduced capital gains on do	onated securities (line 119 of Schedule 1)	1	X 1/4 =	A MARK MARK THAT A STATE OF THE	
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	ted property (line A of Schedule 1)		X 1/4 =	- 68 46 20 40 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	
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Subtotal (add lines 66 to 69 Total (line 65 mlnus line 70		le 12. If the result is negative, enter "0".	X 1/4 =		7
Subtotal (add lines 66 to 69 Total (line 65 minus line 70 Calculation for election or	9)). Enter this amount on line 1203 of Schedul	le 12. If the result is negative, enter "0".	X 1/4 =		
Subtotal (add lines 66 to 68 Total (line 65 minus line 70 Calculation for election or To determine how much Line 82 (below)—te	p)). Enter this amount on line 1203 of Schedulen Form T2223, Election Under Subsection tax the trust can elect to defer, you need to exable income excluding deemed realizations	le 12. If the result is negative, enter "0". 159(6.1) by a Trust to Defer Payment calculate the following amounts: s reported on line 11 of the T3 return;	X 1/4 =	● 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
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