

SUMMARY OF DISPOSITIONS OF CAPITAL PROPERTY (2000 and later taxation years)

Name of corporation	Business Number	Taxation year-end		
		Year	Month	Day

- For use by corporations that have disposed of capital property or claimed an allowable business investment loss, or both, in the taxation year.
- Use this schedule to make a designation under paragraph 111(4)(e) of the federal *Income Tax Act*, if control of the corporation has been acquired by a person or group of persons.
- If more space is needed, attach additional schedules.

For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in the *T2 Corporation Income Tax Guide*.

Designation under paragraph 111(4)(e) of the *Income Tax Act*
 Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)?
 050 1 Yes 2 No If yes, attach a statement specifying which properties are subject to such a designation.

1 Types of capital property	2 Date of acquisition YYYY/MM/DD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses (dispositions)	6 Gain (or loss) (col. 3 less cols. 4 and 5)
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Part 1 – Shares

No. of shares 100	Name of corporation 105	Class of shares 106	110	120	130	140	Gain (or loss) 150
1.							
2.							
3.							
4.							
Totals							
							A
							Gain (loss) on dispositions before February 28, 2000
							A1
							Gain (loss) on dispositions after February 27, 2000, and before October 18, 2000
							A2
							Gain (loss) on dispositions after October 17, 2000
							A3

Part 2 – Real estate – Do not include losses on depreciable property.

Municipal address 200	210	220	230	240	Gain (or loss) 250
1.					
2.					
3.					
4.					
Totals					
					B
					Gain (loss) on dispositions before February 28, 2000
					B1
					Gain (loss) on dispositions after February 27, 2000, and before October 18, 2000
					B2
					Gain (loss) on dispositions after October 17, 2000
					B3

Part 3 – Bonds

Face value 300	Maturity date 305	Name of issuer 307	310	320	330	340	Gain (or loss) 350
1.							
2.							
3.							
4.							
Totals							
							C
							Gain (loss) on dispositions before February 28, 2000
							C1
							Gain (loss) on dispositions after February 27, 2000, and before October 18, 2000
							C2
							Gain (loss) on dispositions after October 17, 2000
							C3

1 Types of capital property	2 Date of acquisition YYYY/MM/DD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses (dispositions)	6 Gain (or loss) (col. 3 less cols. 4 and 5)
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Part 4 – Other properties – Do not include losses on depreciable property.

Description 400	410	420	430	440	Gain (or loss) 450
1.					
2.					
3.					
4.					
Totals					
					D
					D1
					D2
					D3

Part 5 – Personal-use property

Description 500	510	520	530	540	Gain only 550
1.					
2.					
3.					
4.					
Totals					
					E
					E1
					E2
					E3

Note
Losses are not deductible.

Part 6 – Listed personal property

Description 600	610	620	630	640	Gain (or loss) 650
1.					
2.					
3.					
4.					
Totals					
					F
					F1
					F2
					F3

Note
Net listed personal property losses may only be applied against listed personal property gains.
Amount from line 655 is from line 530 in Part 5 of Schedule 4.

Subtract: Unapplied listed personal property losses from other years 655
Net gains (or loss)

LPP gains or losses realized before February 28, 2000

Gains or losses on dispositions before February 28, 2000 _____
Subtract: Portion of amount on line 655 applicable to gain on dispositions before February 28, 2000 _____
 Net gain (loss) on dispositions before February 28, 2000 **657** _____ F1

LPP gains or losses realized after February 27, 2000, and before October 18, 2000

Gains or losses on dispositions after February 27, 2000 and before October 18, 2000 _____
Subtract: Portion of amount on line 655 applicable to gain on dispositions after February 27, 2000, and before October 18, 2000 _____
 Net gain (loss) on dispositions after February 27, 2000, and before October 18, 2000 **658** _____ F2

LPP gains or losses realized after October 17, 2000

Gains or losses on disposition after October 17, 2000 _____
Subtract: Portion of amount on line 655 applicable to gain on dispositions after October 17, 2000 _____
 Net gain (loss) on dispositions after October 17, 2000 **659** _____ F3

Part 7 – Property qualifying for and resulting in an allowable business investment loss

	Name of small business corporation 900	Shares, enter 1; debt, enter 2 905	Date of acquisition YYYY/MM/DD 910	Proceeds of disposition 920	Adjusted cost base 930	Outlays and expenses (dispositions) 940	(Loss) (col. 920 less cols. 930 and 940) 950		
1.									
2.									
3.									
4.									
	Note							Totals	
	Properties listed in Part 7 should not be included in any other parts of Schedule 6.							Loss on dispositions before February 28, 2000	G
								Loss on dispositions after February 27, 2000, and before October 18, 2000	G1
								Loss on dispositions after October 17, 2000	G2
									G3

Determining capital gains or losses

Sum of the Total amounts A to F (do not include F, if the amount is a loss)	_____	H
Add:		
Capital gains dividend received in the year	875	_____
Capital gains reserve opening balance (from Schedule 13)	880	_____
Subtotal: Line H plus lines 875 and 880		I
Deduct:		
Capital gains reserve closing balance (from Schedule 13)	885	_____
Capital gains or losses (excluding the total business investment losses)	890	_____

Determining the inclusion rate

Gains or losses realized before February 28, 2000 (period 1)		
Total of amounts A1 to G1	770	_____
Add: Amount from line 875 attributable to the period before February 28, 2000	775	_____
Amount from line 880 (see note 1)		_____
	Subtotal	_____
Deduct:		
Amount from line 885 applicable to dispositions before February 28, 2000	785	_____
Gains or losses (period 1)	790	_____
Gains or losses realized after February 27, 2000, and before October 18, 2000 (period 2)		
Total of amounts A2 to G2	670	_____
Add: Amount from line 875 attributable to the period after February 27, 2000, and before October 18, 2000	675	_____
Amount from line 880 (see note 1)		_____
	Subtotal	_____
Deduct:		
Amount from line 885 applicable to dispositions after February 27, 2000, and before October 18, 2000	685	_____
Gains or losses (period 2)	690	_____
Gains or losses realized after October 17, 2000 (period 3)		
Total of amounts A3 to G3	570	_____
Add: Amount from line 875 attributable to the period after October 17, 2000	575	_____
Amount from line 880 (see note 1)		_____
	Subtotal	_____
Deduct:		
Amount from line 885 applicable to dispositions after October 17, 2000	585	_____
Gains or losses (period 3)	590	_____

Note 1
Enter the amount of capital gains reserve from line 880 in whichever **one** of the three calculations above has a time frame which corresponds with the taxation year start of this corporation.

	Gain or loss	Inclusion rate		Net capital gain or Net capital loss
Amount from line 790	_____ J	x 3/4	=	_____ JJ
Amount from line 690	_____ K	x 2/3	=	_____ KK
Subtotal (note 2)	_____ a	x	=	_____ aa
Amount from line 590	_____ L	x 1/2	=	_____ LL
Total (note 3)	_____ b	x	=	_____ bb
Inclusion rate for the year expressed as a decimal fraction (bb divided by b)				_____ M

Note 2
 If one of either line **J** or line **K** is positive, and the other is negative, enter the difference (gain or loss) on the **subtotal** line. On the **inclusion rate** line, enter the inclusion rate applicable to the period from which the larger amount originates, and calculate the net gain or net loss at line **aa** based on that rate. In this case, it would not be necessary to calculate an amount at **JJ** and **KK**. Otherwise, add lines **J** and **K**, and lines **JJ** and **KK** for the subtotals. At the **inclusion rate** line between **a** and **aa**, enter the result of **aa** divided by **a**. This rate may be required in further calculations.

Note 3
 If one of either line **a** or line **L** is positive, and the other is negative, enter the difference (gain or loss) on the **total** line. On the **inclusion rate** line, enter the inclusion rate applicable to the period from which the larger amount originates, and calculate the net gain or net loss at line **bb** based on that rate. This could be the rate referred to at the end of note 2 above. In this case, it would not be necessary to calculate an amount at line **LL**. Otherwise, add lines **a** and **L**, and lines **aa** and **LL** for the totals.

Determining taxable capital gains, total capital losses and allowable business investment losses

Amount from line 890 (on page 3) _____ N

Gain on donations of a share, debt obligation, or right listed on a prescribed stock exchange and amounts under paragraph 38(a.1) of the Act (for donations made after February 18, 1997, and before the year 2002 to charities other than private foundations) x 1/2 = **895** _____

Amount on line N **minus** line 895 _____ O

Amount of gain on donation of ecologically sensitive land after February 27, 2000 x 1/2 = **896** _____

Amount on line O **minus** line 896 _____ P
 If this amount is a loss, enter on line 210 of Schedule 4.

Taxable capital gains (line P x line M) _____ Q
 Enter from line Q on line 113 of Schedule 1.

Allowable business investment loss (line G x line M) _____ R
 Enter the amount from line R on line 406 of Schedule 1.