

SUMMARY C	F DISPOSITI	ONS OF CAPITAL P	ROF	PERTY						
Name of corporat	ion					Account / Busine	ess Number	Taxation year-end Day Month Year		
					•					
 Do not include Use this form of persons. If space is in 	de business invento make a des sufficient, repor	osed of capital property in estment losses, as define signation under paragrap t on a lump sum basis ind section called "Summary	ed in h 1 dica	n paragraph 39(1)(c) of the <i>Incom</i> ting the number of tra	of the <i>Income Tax A</i> ne <i>Tax Act</i> if contro	ct, on this schedule. I of the corporation I n all supporting sche	edules.	l by a	a person	or group
		raph 111(4)(e) of the Inc on this schedule related If yes, attach a stateme	l to d	deemed dispositions						
1 Types of capital property				2 Date of acquisition Day/month/year	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expens (re dispositions)		6 Gain (or los less cols.	
Part 1: Share	26							•		
No. of shares Name of corporation and class of shares									Gain (or	loss)
	'									
								_		
	I .			Total proceeds			Net gain (or loss) <i>F</i>	١		
				ŀ		İ		<u> </u>		
Part 2: Real	estate – Do no	ot include losses on de	epre	eciable property.						
Legal	description or mu	inicipal address				T	T		Gain (or	loss)
				Total proceeds			Net gain (or loss) E	3		
Dant 2. Daniel				· .		ı	,			
Part 3: Bond	_	Name of lances							Coin (or	laaa\
Face value	Maturity date	Name of issuer						+	Gain (or	1055)
				Total proceeds			Net gain (or loss) C	; _		
Part 4: Other	properties –	Do not include losses	on	depreciable prope	erty.	-				
	Description			•					Gain (or	loss)
								丁		

Ce formulaire existe aussi en français. (see reverse)

Net gain (or loss) D

Total proceeds

1 Types of capital property	2 Date of acquisition Day/month/year	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses (re dispositions)	Gain (or loss) (col. 3 less cols. 4 and 5)							
Part 5: Personal-use property	<u> </u>											
Description				T	Gain only							
Note: Losses are not deductible	Total proceeds			Gain E								
Note: Losses are not deductible	Total proceeds			Gaill L								
Part 6: Listed personal property												
Description					Gain (or loss)							
Note: Net listed personal property losses may	Total proceeds			Total gain (or loss)								
only be applied against listed personal property gains.	· E											
	Guz	ubtract: Unapplied listed personal property losses from other years Net gain (or loss) F										
Capital gains dividends				G								
Determining total capital gain or loss												
Total of amounts A to G (however, where amount F is a net loss, exclude from total)												
Add: Amount (if any) of prior year capital gain reserve from T2S(13)												
Deduct: Amount (if any) of current year capital gain	reserve from T2S(1	3)										
Total capital gain or (loss) K												
Determining taxable capital gains or allowable of	capital losses											
	-											
Amount K multiplied by .75 =		Taxable capital	gain or allowa	ble capital loss L								
 Include taxable capital gains in determining net in Net Income for Income Tax Purposes. 	ncome for income tax	purposes on Sch	nedule T2S(1),									
 Include allowable capital losses on Schedule T2S 	S(A) Corporation Los	es Continuity and	Application									
morade anowable dapital losses on contradic 120	5(+), Corporation 200	o continuity and i	присаноп.									
Determining inclusion rate	s for taxation years	s beginning befo	re 1990 ——									
The portion of a capital gain that is the taxable on a percentage called the inclusion rate.	capital gain and the	portion of a capita	I loss that is the	e allowable capital lo	ss is based							
If you apply an allowable capital loss to a taxati (see the section called "Net capital losses of principle.")			you have to adj	ust the amount appl	ied							
You can use the following formulae to calculate	the inclusion rate fo	r a particular taxa	tion year.									
Canadian-controlled private corporation three	oughout	Other corpora	tions									
the taxation year												
Number of days		November of dec										
Number of days before 1988 () X .50 =		Number of day before July 198	88 ()	.50 =								
Number of days in () X .50 = taxation year	_	Number of day taxation year	rs in (.50 =								
Number of days		Number of day	'S									
after 1987 and before 1990 ()		after June 198 before 1990										
$\frac{\text{Derote 1990}}{\text{Number of days in ()}} X .6666667 =$		Number of day	rs in () X	.6666667 =								
taxation year '		taxation year	()									
Number of days		Number of day	'S									
after 1989 ()		after 1989	()	.75 =								
Number of days in () \(\times \) 1/3 = \(\times \) taxation year	_	Number of day taxation year	rs in () A		_							
,		, ,										
Inclusion rate: Total		Inclusion rate:		Total								
/When rounding keep at least 7 numbers after the desired.)		()A/bon ====================================	on at least 7 number	ore often the desired								

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