Agence du revenu du Canada

Calculation of tax on agreements to acquire shares (section 207.1(5) of the Income Tax Act)

- Complete this return for 2002 and later tax years for a taxpayer who agreed to acquire shares of the capital stock of a corporation from someone other than the corporation, at a price different from the fair market value of the shares when they were acquired. The date the agreement to acquire the shares was entered into determines which columns to complete in Area 2 below.
- For each month, attach a description of the shares that were subject to an agreement at any time in the month (other than an option listed on a designated stock exchange). State how many shares were subject to such an agreement.
- Tax year refers to the tax year of the person required to file this return.

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Area	1 _	Idantit	ication
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	Name					Telephone number
Year Month Day	Address	City	Province/Territory or State	Country	Postal or ZIP code	Account number
	Name of Plan/Fund/Amateur Athlete for the associated T3ATH-IND, T3D, T3GR, T3P, T3PRP or T3S income tax return				Trust account number	

Area 2 - Calculating the amounts subject to tax

		Complete columns B to H based on the date the agreement was entered into.											
Α	В	С	For agreements after 1992 but before April 26, 1995			For agreements after April 25, 1995		J	К	L	M	N	
Month	For agreements before July 14, 1990, enter the maximum amount required to pay for the shares.	For agreements after July 13, 1990, but before 1993, enter the fair market value of the shares at the time of the agreement.	D Enter the fair market value of the shares at the time of the agreement.	E Enter the total amount of dividends paid on the shares.	F Enter the total amount of dividends received from the shares.	G Enter the total amount of dividends paid on the shares.	H Enter the total amount of dividends received from the shares.	Enter 1% of column B.	Enter 1% of column C.	Enter 1% of column D.	Column E minus column F	Enter the amount from column K or column L, whichever is less.	Column G minus column H
January													
February													
March													
April													
May													
June													
July													
August													
September													
October													
November													
December													
							Total				Total		

Area 3 – Calculating tax payable

Send the completed return, along with any payment owing, to the tax centre or tax services office for the area in which the books and records are maintained for the person required to file this return. Send it no later than 90 days after the end of the tax year. Attach a cheque or money order payable to the Receiver General. Do not mail cash. Refund: Complete Form T3-DD, Direct deposit request for T3.

Total of all amounts from columns I, J, M, and N	2411			
Minus payments on account		_		
Balance owing or refund		Ξ		
/e neither charge nor refund a difference of \$2 or li	ess.			

I,	, certify that the information given on this return and in
any attached documents is correct	and complete.

Date Authorized person's signature Position or title

Area 4 - Certification

Canadä

How to file this return

By internet

You have the option to send this return over the Internet in XML format using the Canada Revenue Agency's secure Internet File Transfer service. You will need a Web access code (WAC). For more information about this filing method, go to canada.ca/taxes-iref.

By mail Sudbury Tax Centre

T3 Trust Returns Program Canada Revenue Agency 1050 Notre Dame Avenue Sudbury ON P3A 6C2

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 015 on Info Source at canada.ca/cra-info-source.