



Summary of Dispositions of Capital Property (2011 and later tax years)

Corporation's name	Business number	Tax year-end Year Month Day
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- Use this schedule if your corporation disposed of (actual or deemed) capital property or claimed an allowable business investment loss (ABIL), or both, in the tax year.
- All legislative references are to the federal Income Tax Act.
- Also use this schedule to make a designation under paragraph 111(4)(e) if control of the corporation has been acquired by a person or a group of persons.
- For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in the T2 Corporation Income Tax Guide.
- If you need more space, attach additional schedules.

Designation under paragraph 111(4)(e)

Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)? **050** Yes No

If **yes**, attach a statement specifying which properties such a designation applies to.

Part 1 – Shares

1 Number of shares	2 Name of corporation in which the shares were held	3 Class of shares	4 Date of acquisition YYYYMMDD	5 Proceeds of disposition	6 Adjusted cost base	7 Outlays and expenses from disposition	8 Gain (or loss) (column 5 minus columns 6 and 7)
100	105	106	110	120	130	140	150
Totals							

Total adjustment under subsection 112(3) to all losses identified in column 8 **160** _____

Actual gain or loss from the disposition of shares (total of column 8 **plus** line 160) _____ **A**

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

1 Municipal address of real estate	2 Date of acquisition YYYYMMDD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses from disposition	6 Gain (or loss) (column 3 minus columns 4 and 5)
200	210	220	230	240	250
Totals					

B

Part 3 – Bonds

1 Face value of bonds	2 Maturity date YYYYMMDD	3 Name of bond issuer	4 Date of acquisition YYYYMMDD	5 Proceeds of disposition	6 Adjusted cost base	7 Outlays and expenses from disposition	8 Gain (or loss) (column 5 minus columns 6 and 7)
300	305	307	310	320	330	340	350
Totals							

C

Part 4 – Other properties (Do not include losses on depreciable property)

1 Description of other property	2 Date of acquisition YYYYMMDD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses from disposition	6 Gain (or loss) (column 3 minus columns 4 and 5)
400	410	420	430	440	450
Totals					

D

Note
Other property includes capital debts, debts in respect of the disposition of a personal-use property per subsection 50(2), and amounts that arise from foreign currency transactions.

Part 5 – Personal-use property (Do not include listed personal property)

1 Description of personal-use property	2 Date of acquisition YYYYMMDD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses from disposition	6 Gain only (column 3 minus columns 4 and 5; if negative, enter "0")
500	510	520	530	540	550
Totals					

E

Note
You **cannot** deduct losses on dispositions of personal-use property (other than listed personal property or a debt that is a personal-use property) from your income.

Part 6 – Listed personal property

1 Description of listed personal property	2 Date of acquisition YYYYMMDD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses from disposition	6 Gain (or loss)* (column 3 minus columns 4 and 5)
600	610	620	630	640	650
Totals					

Unapplied listed personal property losses from other years (amount from line 530 of Schedule 4, Corporation Loss Continuity and Application) **655** _____

Net gains (or losses) from the disposition of listed personal property (total of column 6 minus line 655) **F**

Note

Net listed personal property losses can only be applied against listed personal property gains.

* Do **not** include gains arising on the disposition of certain certified cultural property to a designated cultural institution. See subparagraph 39(1)(a)(i.1) for more information.

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

1 Name of small business corporation	2 Shares, enter 1; debt, enter 2	3 Date of acquisition YYYYMMDD	4 Proceeds of disposition	5 Adjusted cost base	6 Outlays and expenses from disposition	7 Loss only (column 4 minus columns 5 and 6)
900	905	910	920	930	940	950
Totals						

Allowable business investment losses (ABILs) Total of Column 7 _____ × 1/2 = **G**

Enter amount G on line 406 of Schedule 1, Net Income (Loss) for Income Tax Purposes.

Note

Properties listed in Part 7 should **not** be included in any other parts of this schedule.

Part 8 – Capital gains or losses

Total of amounts A to F (do **not** include amount F if it is a loss) **H**

Capital gains dividend received in the year **875** _____

Capital gains reserve opening balance (from Part 1 of Schedule 13, Continuity of Reserves) **880** _____

Subtotal (amount H plus total of lines 875 and 880) **I**

Capital gains reserve closing balance (from Part 1 of Schedule 13, Continuity of Reserves) **885** _____

Capital gains or losses, excluding ABILs (amount I minus line 885) **890** _____

Part 9 – Taxable capital gains and total capital losses

Capital gains or losses, excluding ABILs (amount from line 890 in Part 8) J

Deduct the following amounts included in amount J, that are subject to the zero inclusion rate:

Note
When a taxpayer is entitled to an advantage in respect of a donation, the zero inclusion rate is restricted to only part of the taxpayer's capital gain on disposition of the property. See section 38.2 for more information.

Gain on the donation to a qualified donee of a share, debt obligation, or right listed on a designated stock exchange and other securities under paragraphs 38(a.1)(i) and (iii) **895** _____

Gain on the donation to a qualified donee of ecologically sensitive land under subsection 38(a.2)* **896** _____

Subtotal (line 895 plus line 896) **K**

Subtotal (amount J minus amount K) **L**

Deemed capital gain from the donation of property included in a flow-through share class of property to a qualified donee under subsection 40(12):

Exemption threshold at time of disposition **897** _____

The total of all capital gains from the actual disposition of the property **898** _____

Line 897 or line 898, whichever is less **M**

Taxable capital gains under section 34.2 (line 275 of Schedule 73, Income Inclusion Summary for Corporations that are Members of Partnerships) $\times 2 =$ **899** _____

Subtotal (total of amounts L and M plus line 899) **N**

Allowable capital losses under section 34.2 (line 285 of Schedule 73, Income Inclusion Summary for Corporations that are Members of Partnerships) $\times 2 =$ **901** _____

Subtotal (amount N minus line 901) **O**

Portion of the capital gain that is subject to a 100% inclusion rate per 100(1) ** $\times 2 =$ **902** _____

Total capital gains or losses (amount O plus line 902) **P**

Taxable capital gains or total capital losses

Total capital losses (if amount P is negative, enter amount P; if amount P is positive, enter "0") **Q**
Enter amount Q on line 210 of Schedule 4.

Taxable capital gains (if amount P is positive, enter the result of amount P multiplied by 50%; if amount P is negative, enter "0") ... **R**
Enter amount R on line 113 of Schedule 1.

* Do **not** include gains on donations of ecologically sensitive land to a private foundation.

** Do **not** include any portion of the capital gain that is subject to the 50% inclusion rate. Enter any such portion in Part 4.