

## Part XI.2 Tax Return - Tax for the Disposition of Certain Properties (2004 and later tax years)

<ul> <li>Use this form if you are an institution, a public authority, a charity, a municipality in C body performing a function of government in Canada that disposes of, or changes the</li> </ul>	Do not use this area	
• All legislative references are to the federal Income Tax Act, unless otherwise specif	ied.	
<ul> <li>Complete Part A if you are an institution or public authority that disposed of an object object becoming a certified cultural property to someone other than an institution or designated under subsection 32(2) of the Cultural Property Export and Import Act.</li> </ul>		
• Complete Part B if you are a charity, a municipality in Canada, or a municipal or a p function of government in Canada that at any time in the tax year, without the autho the environment or a person designated by that minister, disposed of or changed the described in paragraph 110.1(1)(d) or in the definition of total ecological gifts in subs was given to you after February 27, 1995 or, in the case of a municipal or public boo of government in Canada, given to you after May 8, 2000.	rization of the minister of e use of ecological gifts section 118.1(1) that	
<ul> <li>Mail one completed copy of this return to the tax centre serving the area where the i charity, municipality in Canada, or municipal or public body performing a function of located. Make your payment of any tax owing within 90 days of the end of the year i change in use occurred. Find your tax centre by going to <a href="mailto:cra.gc.ca/taxcentre">cra.gc.ca/taxcentre</a>.</li> </ul>	government in Canada is	
<ul> <li>Penalties may apply if you do not file this return by the due date.</li> </ul>		
Name of institution, public authority, charity, municipality in Canada, or municipal or public body a function of government in Canada	performing	Tax services office
Address		Business number
	Postal code	Tax year-end Year Month Day
Name of person to contact for more information		Telephone number
Part XI.2 tax payable		
Complete the applicable Parts A and/or B before completing this area.		
Amount B from Part A		
Amount D from Part B		
Total Part XI.2 tax (amount B plus amount D)		
Balance unpaid	Balance	
Payment on filing		
Attach a cheque or money order payable to the Receiver General. Specify "T91 authority, charity, municipality in Canada, or municipal or public body performing		
— Certification —		
		Do not use this area
I certify that the information given on this return and on the attached documents is my knowledge, correct and complete.	, to the best of	
Name of authorized officer Position	or office	
Signature of authorized officer Date (yyyy	y/mm/dd)	
— Privacy statement —		

Privacy statement

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial 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 the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source <a href="mailto:cra-arc.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html">cra-arc.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html</a>, personal information banks CRA PPU 047.



## Part A

- An object as described in subparagraph 39(1)(a)(i.1) is an object that the Canadian Cultural Property Export Review Board (the Review Board) has determined to meet the following criteria:
  - a) the object is of outstanding significance for one or more of the reasons set out in paragraph 11(1)(a) of the *Cultural Property Export and Import Act*, and b) the object meets the degree of national importance referred to in paragraph 11(1)(b) of the *Cultural Property Export and Import Act*.
- An object that meets the above criteria becomes a certified cultural property on the date that an authorized officer of the Review Board signs Form T871, Cultural Property Income Tax Certificate, for that particular object.
- Institution and public authority have the meaning given in section 2 of the Cultural Property Export and Import Act.
- For more information, see Interpretation Bulletin IT-407R4 (archived), Dispositions of Cultural Property to Designated Canadian Institutions, and Pamphlet P113 Gifts and Income Tax.

Description of each certified cultural property disposed of in the year	Date object became a certified cultural property	Date of disposition	Value of consideration received	Fair market value on date of disposition
	YYYY-MM-DD	YYYY-MM-DD		
	Total fair market	value of cultural propert	y disposed of in the year	A
		Part XI.2 tax pay	vable (30% of amount A)	В
If you need more space, attach more schedules.				

Part E	3
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**Ecological property** means land (including a covenant or an easement to which land is subject or, in the case of land in the province of Quebec, a real servitude) that the minister of the environment or a person designated by that minister certifies to be ecologically sensitive land and that, in the minister's opinion, the conservation and protection of which is important to the preservation of Canada's environmental heritage.

Description of ecological property	Date of disposition or change in use of property	Value of consideration received	Fair market value on date of disposition or change in use
	YYYY-MM-DD		

Total fair market value of ecological property disposed of or whose use changed in the year	C
Part XI.2 tax payable (50% of amount C)	D

If you need more space, attach more schedules.