



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.

Area 1 – Identification	Name	Telephone number
Tax year: <input style="width:40px;" type="text"/>	Address	Account number

Area 2 – Calculating the amounts subject to tax														
A Month	Complete columns B to H based on the date the agreement(s) was entered into.							I Enter 1% of column B.	J Enter 1% of column C.	K Enter 1% of column D.	L Column E minus column F	M Enter the amount from column K or column L, whichever is less.	N Column G minus column H	
	B For agreements before July 14, 1990, enter the maximum amount required to pay for the shares.	C For agreements after July 13, 1990, but before 1993, enter the fair market value of the shares at the time of the agreement.	For agreements after 1992 but before April 26, 1995			For agreements after April 25, 1995								
			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.							
January														
February														
March														
April														
May														
June														
July														
August														
September														
October														
November														
December														
Total of all amounts from columns I, J, M, and N								Total				Total		

<p>Area 3 – Calculating tax payable</p> <p>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.</p> <p>Attach a cheque or money order payable to the Receiver General.</p>	<p>Area 4 – Certification</p> <p>I, _____, certify that the information given on this return and in any documents attached to it is, to the best of my knowledge, correct and complete.</p> <p>_____ Date _____ Authorized person's signature _____ Position or title</p>
<p>Total of all amounts from columns I, J, M, and N _____</p> <p>Minus payments on account _____</p> <p>Balance owing or refund _____</p> <p style="text-align: center;">We neither charge nor refund a difference of \$2 or less.</p>	