



**SUMMARY OF DISPOSITIONS OF CAPITAL PROPERTY
(2006 and later tax years)**

| | | |
|---------------------|-----------------|--|
| Name of corporation | Business Number | Tax year-end Year Month Day |
|---------------------|-----------------|--|

- For use by corporations that have disposed of capital property or claimed an allowable business investment loss (ABIL), or both, in the tax year.
- Use this schedule to make a designation under paragraph 111(4)(e) of the federal *Income Tax Act* if control of the corporation has been acquired by a person or a group of persons.
- If more space is needed, attach additional schedules.
- For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in the *T2 Corporation – Income Tax Guide*.

Designation under paragraph 111(4)(e) of the *Income Tax Act*

Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)?

050 1 Yes 2 No If **yes**, attach a statement specifying which properties are subject to such a designation.

| 1 Types of capital property | 2 Date of acquisition YYYY/MM/DD | 3 Proceeds of disposition | 4 Adjusted cost base | 5 Outlays and expenses (dispositions) | 6 Gain (or loss) (col. 3 minus cols. 4 and 5) |
|--------------------------------|--|------------------------------|-------------------------|--|--|
|--------------------------------|--|------------------------------|-------------------------|--|--|

Part 1 – Shares

| No. of shares 100 | Name of corporation 105 | Class of shares 106 | 110 | 120 | 130 | 140 | Gain (or loss) 150 |
|-----------------------------|-----------------------------------|-------------------------------|------------|------------|------------|------------|------------------------------|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| Totals | | | | | | | |

Total adjustment under subsection 112(3) of the Act to all losses identified in Part 1 **160** _____

Actual gain or loss from the disposition of shares (total of line 150 **plus** line 160) _____ **A**

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

| Municipal address 200 | 210 | 220 | 230 | 240 | 250 |
|---------------------------------|------------|------------|------------|------------|------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| Totals | | | | | |

B

| 1 | 2 | 3 | 4 | 5 | 6 |
|---------------------------|-----------------------------------|-------------------------|--------------------|-------------------------------------|---|
| Types of capital property | Date of acquisition YYYY/MM/DD | Proceeds of disposition | Adjusted cost base | Outlays and expenses (dispositions) | Gain (or loss) (col. 3 minus cols. 4 and 5) |

Part 3 – Bonds

| Face value 300 | Maturity date 305 | Name of issuer 307 | 310 | 320 | 330 | 340 | Gain (or loss) 350 |
|--------------------------|-----------------------------|------------------------------|------------|------------|------------|------------|------------------------------|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| Totals | | | | | | | |

C

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

| Description 400 | 410 | 420 | 430 | 440 | Gain (or loss) 450 |
|---------------------------|------------|------------|------------|------------|------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| Totals | | | | | |

D

Note:
Other property includes capital debts established as bad debts, as well as amounts that arise from foreign currency transactions.

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

| Description 500 | 510 | 520 | 530 | 540 | Gain only 550 |
|---------------------------|------------|------------|------------|------------|-------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| Totals | | | | | |

E

Note:
You cannot deduct losses on dispositions of personal-use property (other than listed personal property) from your income.

| 1 | 2 | 3 | 4 | 5 | 6 |
|---------------------------|-----------------------------------|-------------------------|--------------------|-------------------------------------|---|
| Types of capital property | Date of acquisition YYYY/MM/DD | Proceeds of disposition | Adjusted cost base | Outlays and expenses (dispositions) | Gain (or loss) (col. 3 minus cols. 4 and 5) |

Part 6 – Listed personal property

| Description 600 | 610 | 620 | 630 | 640 | Gain (or loss) 650 |
|--------------------|-----|-----|-----|-----|-----------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |

Totals

Subtract: Unapplied listed personal property losses from other years **655**

Net gains (or losses)

Note:

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

The amount on line 655 is from line 530 in Part 5 of Schedule 4, *Corporation Loss Continuity and Application*.

Part 7 – Determining allowable business investment losses

Property qualifying for and resulting in an allowable business investment loss

| Name of small business corporation 900 | Shares, enter 1; debt, enter 2 905 | 910 | 920 | 930 | 940 | Loss only 950 |
|---|--|-----|-----|-----|-----|------------------|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |

Totals

ABILs Amount G _____ x 1/2 = _____
 (enter amount H 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 Schedule 6.

Part 8 – Determining capital gains or losses

| | | |
|---|------------|-------|
| Total of amounts A to F (do not include F if the amount is a loss) | _____ | I |
| Add: | | |
| Capital gains dividend received in the year | 875 | J |
| Capital gains reserve opening balance (from Schedule 13) | 880 | K |
| Subtotal (add amounts I, J, and K) | _____ | L |
| Deduct: | | |
| Capital gains reserve closing balance (from Schedule 13) | 885 | M |
| Capital gains or losses, excluding ABILs (amount L minus amount M) | 890 | _____ |

Part 9 – Determining taxable capital gains and total capital losses

Capital gains or losses, excluding ABILs (amount from line 890 above) N

Deduct the following gains that are included in amount N:

Gain on donation of a share, debt obligation, or right listed on a designated stock exchange and other amounts under paragraph 38(a.1) of the Act

realized before May 2, 2006 x 1/2 = O

realized after May 1, 2006 P

Subtotal (O plus P) **895**

Gain on donation of ecologically sensitive land

realized before May 2, 2006 x 1/2 = Q

realized after May 1, 2006 R

Subtotal (Q plus R) **896**

Total (line 895 plus line 896) S

Note: Total capital gains or losses (amount N minus amount S) T

If amount T is a loss, enter it on line 210 of Schedule 4.

Taxable capital gains: If amount T is a gain, enter it on this line and **multiply** x 1/2 = U
(Enter amount U on line 113 of Schedule 1.)