



**Schedule 1 – Complete areas that apply to the trust. Attach a separate sheet if required.**

**Area A – Non-qualified investments acquired in the tax year**

Complete this area if the trust acquired non-qualified investments as defined in section 204, even if the investments were disposed of during the tax year. The payment due date for tax on non-qualified investments is 10 days after the investments were acquired.

| Description of investment  | Date acquired | Fair market value at date of acquisition |
|--|---------------|--|
|  |               |  |
|  |               |  |
| <b>Tax on non-qualified investments (100%).</b><br><b>Enter this amount on line 1 on page 1.</b> |               |  |

1

**Area B – Trust property used as security for a loan in the tax year**

Complete this area if the trust used trust property as security for a loan in the tax year, even if the loan ceased to exist during the tax year. The payment due date for tax on property used as security for a loan is 10 days after the property is used as security.

| Description of property   | Date first used as security | Fair market value at date first used |
|---|-----------------------------|--------------------------------------|
|   |                             |                                      |
|   |                             |                                      |
| <b>Tax on property used as security for a loan (100%).</b><br><b>Enter this amount on line 2 on page 1.</b> |                             |                                      |

2

**Area C – Purchase or sale for inadequate consideration**

Complete this area if, during the tax year, the trust disposed of property below fair market value or acquired property for more than fair market value.

**Section 1 – Disposition of trust property below fair market value**

| (a)<br>Description of property   | (b)<br>Date of disposition | (c)<br>Fair market value at date of disposition | (d)<br>Proceeds of disposition | (e)<br>(c) minus (d) |
|--|----------------------------|---|--------------------------------|----------------------|
|  |                            |   |                                |                      |
|  |                            |   |                                |                      |
| <b>Amount subject to tax.</b><br><b>To be included in the income of whoever acquired it.</b> |                            |   |                                |                      |

3

**Section 2 – Acquisition of trust property above fair market value**

| (a)<br>Description of property  | (b)<br>Date of acquisition | (c)<br>Cost of property to trust | (d)<br>Fair market value at date of acquisition | (e)<br>(c) minus (d) |
|---|----------------------------|----------------------------------|---|----------------------|
|   |                            |                                  |   |                      |
|   |                            |                                  |   |                      |
| <b>Amount subject to tax.</b><br><b>To be included in the income of whoever disposed of it.</b> |                            |                                  |   | +                    |

4

|   |            |   |     |   |   |
|---|------------|---|-----|---|---|
| <b>Total amount subject to tax (line 3 plus line 4)</b>   | <b>210</b> | = |     | 5 |   |
| <b>Tax where inadequate consideration given on purchase or sale (multiply line 5 by line 6)</b> |            | × | 50% |   | 6 |
| <b>Enter this amount on line 3 on page 1.</b>   |            | = |     |   | 7 |

**Schedule 2 – Tax under subsection 204.1(3) on excess amount**

Complete this schedule if any of the following conditions apply:

- the trust had an excess amount at the end of the preceding year;
- the trust received a gift after May 25, 1976; **or**
- a beneficiary made a contribution that was not returned to the beneficiary before the end of a month.

An **excess amount** at the end of a month represents the total contributions that a beneficiary made that were not returned to the beneficiary before the end of the month **plus** the total gifts made to the trust after May 25, 1976, and before the end of the month. **Do not** include in column (c), contributions transferred to the plan on a tax-free basis under subsection 147(19) or contributions that were deducted by the beneficiary under paragraph 60(k) in 1990 or before.

Before you complete Area A below, answer the following question:

In what years were excess contributions made? \_\_\_\_\_

| <b>Area A</b> – Complete a separate Area A for each beneficiary who contributed to the DPSP if the contributions represent an excess amount for the trust. |  |  |                     |  |                      | <b>Area B</b> – Complete this area only once.  |
|--|--|--|---------------------|--|----------------------|--|
| Name of beneficiary  |  |  |                     | Social insurance number                                    |                      |  |
| (a)  | (b)  | (c)  | (d)                 | (e)  | (f)                  | (g)  |
|  | Amount from column (f) for the previous month. For January, use December of the previous year. | Total contributions made by a beneficiary during the month | (b) <b>plus</b> (c) | Contributions returned to the beneficiary during the month | (d) <b>minus</b> (e) | Aggregate of gifts made to the trust after May 25, 1976, and before the end of month |
| January  |  |  |                     |  |                      |  |
| February   |  |  |                     |  |                      |  |
| March  |  |  |                     |  |                      |  |
| April  |  |  |                     |  |                      |  |
| May  |  |  |                     |  |                      |  |
| June   |  |  |                     |  |                      |  |
| July   |  |  |                     |  |                      |  |
| August   |  |  |                     |  |                      |  |
| September  |  |  |                     |  |                      |  |
| October  |  |  |                     |  |                      |  |
| November   |  |  |                     |  |                      |  |
| December   |  |  |                     |  |                      |  |
| <b>Amount subject to tax</b>   |  |  |                     |  | 1                    | 2  |

**Area C – Amount subject to tax**

|   |                     |   |
|---|---------------------|---|
| Total amount subject to tax for all beneficiaries for which you completed Area A (line 1 above) ..... | _____               | 3 |
| Amount subject to tax for gifts in Area B (line 2 above) .....  | + _____             | 4 |
| Total amount subject to tax (line 3 <b>plus</b> line 4) .....   | <b>215•</b> = _____ | 5 |
|   | × 1%                | 6 |
| <b>Tax on excess amount (multiply line 5 by line 6).<br/>Enter this amount on line 4 on page 1.</b>   | = _____             | 7 |

**Schedule 3 – Tax under subsection 207.1(5) on agreements to acquire shares**

If the trust entered into an agreement (other than for the acquisition, or the writing by it, of an option listed on a designated stock exchange) to acquire shares of the capital stock of a corporation (other than from the corporation) at a price that differed from their fair market value when acquired, it may have to pay tax under subsection 207.1(5).

If this is the case, complete Form T2000, *Calculation of Tax on Agreements to Acquire Shares*, and attach it to this return. Enter the amount determined on Form T2000 on line 1 below.

**Tax on agreements to acquire shares.  
Enter this amount on line 5 on page 1. 241•** \_\_\_\_\_ 1

**Schedule 4 – Part XI.1 tax on non-qualified property**

Complete this schedule if the trust held any property that, at the end of any month in the tax year, was not a qualified investment. **Do not** complete this schedule for any month at the end of which the trust was governed by a revoked plan. As per paragraph 207.1(2)(b), **do not** include in the calculation of the amount under this schedule, any non-qualified property acquired before August 25, 1972.

**In column (b)**, enter the fair market value at the time of acquisition of all property that, at the end of any month in the tax year, was not a qualified investment.

| (a)<br>As at end of | (b)<br>Fair market value at the time of acquisition of all property that is not a qualified investment at end of month | (c)<br>Fair market value at the time of acquisition of column (b) property that is subject to tax under paragraph 198(1)(c) | (d)<br>(b) minus (c) |
|---------------------|--|---|----------------------|
| January             |  |   |                      |
| February            |  |   |                      |
| March               |  |   |                      |
| April               |  |   |                      |
| May                 |  |   |                      |
| June                |  |   |                      |
| July                |  |   |                      |
| August              |  |   |                      |
| September           |  |   |                      |
| October             |  |   |                      |
| November            |  |   |                      |
| December            |  |   |                      |

**Amount subject to tax: Total of all amounts in column (d) 245**

× 1%

**Part XI.1 tax on non-qualified property (multiply line 1 by line 2).  
Enter this amount on line 6 on page 1.**

1  
2  
3

**Schedule 5 – Refund of tax under subsections 198(4), 198(5), and 199(2)**

**Area A – Refund of tax on the disposition of non-qualified investments acquired after December 21, 1966**

| (a)<br>Description of investment | (b)<br>Date acquired | (c)<br>Tax imposed on acquisition | (d)<br>Date of disposition | (e)<br>Proceeds of disposition | (f)<br>Amount (c) or (e), whichever is less |
|----------------------------------|----------------------|-----------------------------------|----------------------------|--------------------------------|---|
|                                  |                      |                                   |                            |                                |   |

**Refund of tax on the disposition of non-qualified investments.  
Enter this amount on line 10 on page 1.**

1

**Area B – Refund of tax on the recovery of property given as security for a loan after December 21, 1966**

**Note:** In column (e), **do not** use the interest portion of any loan payments made by the DPSP, or any decrease in value of DPSP property to calculate the loss.

| (a)<br>Description of property | (b)<br>Date first used as security | (c)<br>Tax imposed on use | (d)<br>Date ceased to exist | (e)<br>Net loss sustained through use | (f)<br>(c) minus (e) |
|--------------------------------|------------------------------------|---------------------------|-----------------------------|---------------------------------------|----------------------|
|                                |                                    |                           |                             |                                       |                      |

**Refund of tax on the recovery of property given as security for a loan.  
Enter this amount on line 11 on page 1.**

2

**Area C – Refund of tax on the disposition of initial non-qualified investments**

Total taxes under subsection 199(1) paid in previous years on initial non-qualified investments . . . . . 3

|  |         |   |   |
|--|---------|---|---|
| Initial base of non-qualified investments . . . . .                    | _____   | 4 |   |
| Proceeds of disposition in all years . . . . .                         | - _____ | 5 |   |
| Line 4 <b>minus</b> line 5. If negative, enter "0" . . . . .           | = _____ | 6 |   |
| Previous refunds of tax on initial non-qualified investments . . . . . | + _____ | 7 |   |
| Line 6 <b>plus</b> line 7 . . . . .                                    | = _____ | 8 | - |

**Refund of tax on the disposition of initial non-qualified investments (line 3 minus line 8)  
Enter this amount on line 12 on page 1.**

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