

Part 2 – Dispositions AFTER February 27, 2000, and BEFORE October 18, 2000 (Period 2)

Note: If you have a business investment loss, see line 217 in the General guide.	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
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1. Qualified small business corporation shares (report mutual fund units and other shares in "3." below)					
No. of shares	Name of corporation and class of shares				
Total 106				Gain (or loss) 107	

2. Qualified farm property					
Address or legal description					
Total 109				Gain (or loss) 110+	

Mortgage foreclosures and conditional sales repossessions – Address or legal description					
Total 123				Gain (or loss) 124+	

3. Mutual fund units and other shares including publicly traded shares					
Number	Name of fund/corporation and class of shares				
Total 131				Gain (or loss) 132+	

4. Real estate and depreciable property (do not include losses on depreciable property)					
Address or legal description					
Total 136				Gain (or loss) 138+	

5. Bonds, debentures, promissory notes, and other properties					
Face value	Maturity date	Name of issuer			
Total 151				Gain (or loss) 153+	

6. Other mortgage foreclosures and conditional sales repossessions					
Address or legal description					
Total 154				Gain (or loss) 155+	

7. Personal-use property (full description)					
				Gain only 158+	

8. Listed personal property (LPP) (full description)					
				Net gain only 159+	

Note: You can only apply LPP losses against LPP gains.

Subtract: Unapplied LPP losses from other periods and other years

Net gain only **159+**

Capital gains deferral for investment in small business (see the guide called *Capital Gains*) **161-**

Farming income eligible for the capital gains deduction from the disposition of eligible capital property (see your farming income guide for details) **173**

Information slips – Capital gains (or losses) (attach your T3, T5, T5013, and T4PS slips) **174+**

Capital loss from a reduction in your business investment loss **178-**

Total of all gains (or losses) in column 5 before reserves and gifts 191 =

Reserves from line 6700 of Form T2017 (show it in brackets and subtract it) 192 +

Adjusted capital gains on gifts of certain capital property (from line 14 of Form T1170) 193 +

Capital gains (or losses) 194 =

Capital gains reduction on flow-through entities (see Chapter 4 in the guide called *Capital Gains*) **195-**

Total capital gains (or losses) after February 27, 2000, and before October 18, 2000 197 =

Total of the amounts from line 193 above and line 228 of your return **-** **F**

Line 197 minus line F (this amount can be negative) **=** **G**

Total of the amounts from lines 178 and 195 above and line 10 on Form T1170 (do not show it in brackets) **+** **H**

Add lines G and H (this amount can be negative) **=** **I**

Multiply the amount on line I by 66.6666% **=** **J**

If you do not have to complete Part 3, go to Part 4. Otherwise, continue.

Part 3 – Dispositions AFTER October 17, 2000 (Period 3)

Note: If you have a business investment loss, see line 217 in the General guide.		(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
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1. Qualified small business corporation shares (report mutual fund units and other shares in "3." below)

No. of shares	Name of corporation and class of shares					
Total		5650			Gain (or loss)	5651

2. Qualified farm property

Address or legal description						
Total		5652			Gain (or loss)	5653 +

Mortgage foreclosures and conditional sales repossessions – Address or legal description

Total		5654			Gain (or loss)	5655 +
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3. Mutual fund units and other shares including publicly traded shares

Number	Name of fund/corporation and class of shares					
Total		5656			Gain (or loss)	5657 +

4. Real estate and depreciable property (do not include losses on depreciable property)

Address or legal description						
Total		5658			Gain (or loss)	5659 +

5. Bonds, debentures, promissory notes, and other properties

Face value	Maturity date	Name of issuer				
Total		5660			Gain (or loss)	5661 +

6. Other mortgage foreclosures and conditional sales repossessions

Address or legal description						
Total		5662			Gain (or loss)	5663 +

7. Personal-use property (full description)

Gain only						5664 +
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8. Listed personal property (LPP) (full description)

Note: You can only apply LPP losses against LPP gains.						Subtract: Unapplied LPP losses from other periods and other years
						Net gain only
						5665 +

Capital gains deferral for investment in small business (see the guide called *Capital Gains*)

						5666 –
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Information slips – Capital gains (or losses) (attach your T3, T5, T5013, and T4PS slips)

						5667 +
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Capital loss from a reduction in your business investment loss						5668 –
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Total of all gains (or losses) in column 5 before reserves and gifts						5669 =
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Reserves from line 6707 of Form T2017 (show it in brackets and subtract it)						5670 +
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Adjusted capital gains on gifts of certain capital property (from line 21 of Form T1170)						5671 +
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Capital gains (or losses)						5672 =
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Capital gains reduction on flow-through entities (see Chapter 4 in the guide called <i>Capital Gains</i>)						5673 –
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Total capital gains (or losses) after October 17, 2000						5674 =
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Enter the amount from line C in Chart 6 in the guide called *Capital Gains*

Total of the amounts from lines 5671 and 5675 above						5675
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Line 5674 minus line K (this amount can be negative)						–
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Total of the amounts from lines 5668 and 5673 above and line 17 on Form T1170 (do not show it in brackets)

Add lines L and M (this amount can be negative)						+
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Multiply the amount on line N by 50%						=
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Go to Part 4.

Part 4 – Taxable capital gains (or net capital loss) in 2000

SECTION I

Complete lines 1 to 9. Enter "0" on lines that do not apply to you or that you have calculated to be "0".

Amount from line D in Part 1		1	Amount from line 299 in Part 1		6
Amount from line I in Part 2	+	2	Amount from line 197 in Part 2	+	7
Total of lines 1 and 2	=	3	Amount from line 5674 in Part 3	+	8
Amount from line N in Part 3	+	4			
Total of lines 3 and 4	=	5	Total of lines 6, 7, and 8	=	9

Determining your inclusion rate (the rate used to calculate your taxable capital gains or net capital loss):

Read the following instructions very carefully.

Your inclusion rate is determined by the FIRST instruction that applies to you.

- Complete Section II – if lines 1, 2, and 4 are either all gains or all losses.
 - if one of lines 1, 2, and 4 is "0" and the other two are either both gains or both losses.
- Complete Section III – if lines 1, 2, and 5 are all gains, line 4 is a loss, and none of lines 1 to 5 is "0".
 - if lines 1, 2, and 5 are all losses, line 4 is a gain, and none of lines 1 to 5 is "0".
- Complete Section IV – if lines 3 and 4 are either both gains or both losses (and neither is "0").

If Sections II, III, and IV do not apply, on line 16 below:

- Enter 66.6666% – if line 1 is "0" and lines 3 and 5 are either both gains or both losses (and neither is "0").
 - if lines 2, 3, and 5 are either all gains or all losses (and line 2 is not "0").
- Enter 75.0000% – if lines 1, 3, and 5 are either all gains or all losses (and line 5 is not "0").
- Enter 50.0000% – in all other cases.

SECTION II

$$\frac{\text{Total of lines E, J, and O}}{\text{Divided by: Amount from line 5}} \times 100 = \frac{\quad}{\text{Go to line 16}} \% \quad 10$$

SECTION III

$$\frac{\text{Total of lines E and J}}{\text{Divided by: Amount from line 3}} \times 100 = \frac{\quad}{\text{Go to line 16}} \% \quad 11$$

SECTION IV

If lines 1 and 3 are both gains (or both losses), multiply line 3 by 75%; or
if lines 2 and 3 are both gains (or both losses), multiply line 3 by 66.6666%

Enter the amount from line O in Part 3		12
	+	13
Add lines 12 and 13	=	14

$$\frac{\text{Amount from line 14}}{\text{Divided by: Amount from line 5}} \times 100 = \frac{\quad}{\text{Go to line 16}} \% \quad 15$$

Enter your inclusion rate from Section I, II, III, or IV above $\frac{\quad}{\quad} \% \quad 16$

Taxable capital gains (or net capital loss) in 2000:

Multiply the amount on line 9 by the inclusion rate you entered on line 16.

Enter the taxable capital gains on line 127 of your return.

If you have a net capital loss, see line 127 in the guide.

199 17