



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 <div style="text-align: center;"> Year Month Day </div>	Name	Telephone number
	Address	Account number
	Name of Plan/Fund/Amateur Athlete for the associated T3ATH-IND, T3D, T3GR, T3P, T3PRP or T3S income tax return	Trust account number

Area 2 – Calculating the amounts subject to tax

A Month	Complete columns B to H based on the date the agreement 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				

Area 3 – Calculating tax payable

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.

Attach a cheque or money order payable to the Receiver General.

Total of all amounts from columns I, J, M, and N _____
 Minus payments on account _____
 Balance owing or refund _____

We neither charge nor refund a difference of \$2 or less.

Area 4 – Certification

I, _____, certify that the information given on this return and in any attached documents is correct and complete.

_____ Date _____ Authorized person's signature _____ Position or title