

Information required

Date this dividend was paid (where applicable) _____ 1

First day on which any part of the dividend was paid _____ 2
(enter only if earlier than line 1 above)

Year-end of tax year during which the dividend or any part of it was paid _____ 3

Deemed capital gains dividend

Full amount of dividend for which this election is made _____ A


Full amount of taxed capital gains for the year:

Taxable capital gains for the year _____ B

Deduct:

Allowable capital losses for the year _____ C

Amount deducted under paragraph 111(1)(b) _____ D

Subtotal (amount C **plus** amount D)  _____ E

Taxed capital gains for the year (Amount B **minus** amount E) _____ F

Taxed capital gains for the year (amount F)
Inclusion rate for the year under paragraph 38(a) = _____ G

Deduct:

Amount of any dividend paid during the period, and before this dividend, deemed to be a capital gains dividend . . . _____ H

Amount available for payment of capital gains dividend (Amount G **minus** amount H) (if negative enter "0") _____ I

Amount of dividend deemed to be a capital gains dividend (lesser of amount A and amount I) _____ J

Attachments

- If the directors of the corporation are legally entitled to administer the affairs of the corporation, attach a certified copy of their resolution authorizing the election.
- If the directors are not legally so entitled, attach a certified copy of authorization to make the election from the person or persons legally entitled to administer the affairs of the corporation.
- Attach a cheque or money order made payable to the Receiver General for amount S, if any, on page 1. Specify "T2012" on the remittance and to make sure the payment is credited properly, indicate the name, business number and tax year of the corporation.