



**Summary of Dispositions of Capital Property
(2011 and later tax years)**

Protected B
when completed

Corporation's name	Business number	Year	Tax year-end Month	Day
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- Use this schedule if your corporation disposed of (actual or deemed) capital property or claimed an allowable business investment loss (ABIL), or both, in the tax year.
- Also use this schedule to make a designation under paragraph 111(4)(e) of the *Income Tax Act* if control of the corporation has been acquired by a person or a group of persons.
- For more information, see the section called "*Schedule 6, Summary of Dispositions of Capital Property*" in Guide T4012, *T2 Corporation – Income Tax Guide*.
- If you need more space, attach additional schedules.

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 such a designation applies to.

Part 1 – Shares

	1 Number of shares 100	2 Name of corporation in which the shares are held 105	3 Class of shares 106	4 Date of Acquisition YYYY/MM/DD 110	5 Proceeds of disposition 120	6 Adjusted cost base 130	7 Outlays and expenses from disposition 140	8 Gain (or loss) (column 5 minus columns 6 and 7) 150
1.								
2.								
3.								
4.								
5.								
	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 column 8 **plus** line 160)..... _____ **A**

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

	1 Municipal address of real estate 200	2 Date of Acquisition YYYY/MM/DD 210	3 Proceeds of disposition 220	4 Adjusted cost base 230	5 Outlays and expenses from disposition 240	6 Gain (or loss) (column 3 minus columns 4 and 5) 250
1.						
2.						
3.						
4.						
5.						
	Totals					

B

Part 3 – Bonds

	1 Face value of bonds	2 Maturity Date YYYY/MM/DD	3 Name of bond issuer	4 Date of Acquisition YYYY/MM/DD	5 Proceeds of disposition	6 Adjusted cost base	7 Outlays and expenses from disposition	8 Gain (or loss) (column 5 minus columns 6 and 7)
	300	305	307	310	320	330	340	350
1.								
2.								
3.								
4.								
5.								
	Totals							

C

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

	1 Description of other property	2 Date of Acquisition YYYY/MM/DD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses from disposition	6 Gain (or loss) (column 3 minus columns 4 and 5)
	400	410	420	430	440	450
1.						
2.						
3.						
4.						
5.						
	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)

	1 Description of personal-use property	2 Date of Acquisition YYYY/MM/DD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses from disposition	6 Gain only (column 3 minus columns 4 and 5; if negative, enter "0")
	500	510	520	530	540	550
1.						
2.						
3.						
4.						
5.						
	Totals					

E

Note

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

Part 6 – Listed personal property

	1 Description of listed personal property 600	2 Date of Acquisition YYYY/MM/DD 610	3 Proceeds of disposition 620	4 Adjusted cost base 630	5 Outlays and expenses from disposition 640	6 Gain (or loss) (column 3 minus columns 4 and 5) 650
1.						
2.						
3.						
4.						
5.						
	Totals					

Deduct: Unapplied listed personal property losses from other years (amount from line 530 of Schedule 4, *Corporation Loss Continuity and Application*) **655** _____

Net gains (or losses) from the disposition of listed personal property (total of column 6 **minus** line 655) **F**

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

Part 7 – Property qualifying for and resulting in an allowable business investment loss

	1 Name of small business corporation 900	2 Shares, enter 1; debt, enter 2 905	3 Date of Acquisition YYYY/MM/DD 910	4 Proceeds of disposition 920	5 Adjusted cost base 930	6 Outlays and expenses from disposition 940	7 Loss only (column 4 minus columns 5 and 6) 950
1.							
2.							
3.							
4.							
5.							
	Totals						

Allowable business investment losses (ABILs) Total of Column 7 _____ × 1/2 = **G**

Enter amount G 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 this schedule.

Part 8 – Capital gains or losses

Total of amounts A to F (do not include amount F if it is a loss) **H**

Add:
Capital gains dividend received in the year **875** _____ **I**
Capital gains reserve opening balance (from Part 1 of Schedule 13, *Continuity of Reserves*, enter the amount from line 8, *Balance at the beginning of the year plus* the amount from line 9, *Transfer on an amalgamation or the wind-up of a subsidiary*) **880** _____ **J**
Subtotal (total of amounts H to J) **K**

Deduct: Capital gains reserve closing balance (from Schedule 13) **885** _____ **L**

Capital gains or losses, excluding ABILs (amount K **minus** amount L) **890** _____ **M**

