



# Capital Gains on Gifts of Certain Capital Property

Use this form if, in 2018, you donated any of the following types of properties to a registered charity or other qualified donee:

- a share, debt obligation, or right listed on a designated stock exchange
- a share of the capital stock of a mutual fund corporation
- a unit of a mutual fund trust
- a prescribed debt obligation
- an interest in a related segregated fund trust
- ecologically sensitive land (including a covenant, an easement, or in the case of land in Quebec, a real servitude, a personal servitude when certain conditions are met) where it is gifted to certain qualified donees

If there is no advantage in respect of the gift, the full amount of the capital gain realized on the gift is eligible for an inclusion rate of **zero**. However, if there is an advantage, only a portion of the capital gain is eligible for the inclusion rate of zero. The remainder is subject to an inclusion rate of **50%**.

An inclusion rate of zero may be applied to any capital gain realized on the exchange of a share of the capital stock of a corporation for a property listed in any of the first five bullets above that is later gifted. In cases where the exchanged property is a partnership interest (other than a prescribed interest in a partnership), a special calculation is required to determine what the capital gain will be. This amount should be reported directly at line 174 of Schedule 3.

You may donate property to a qualified donee that is at the time of the donation included in a flow-through share class of property. At that time, you may also have an exemption threshold in respect of the flow-through share class of property. If this is the case, you may be deemed to have an additional capital gain from the disposition of another capital property subject to an inclusion rate of 50%.

You or your spouse or common-law partner may be able to claim a non-refundable tax credit for these gifts.

For more information, see Pamphlet P113, Gifts and Income Tax.

Include this form with your return. If you need more space, attach a separate sheet of paper.

## Dispositions in 2018

### Publicly traded shares, other shares and mutual fund units

Number	Name of fund/corporation and class of shares	(1) Year of acquisition	(2) Proceeds of disposition		(3) Adjusted cost base		(4) Outlays and expenses (from dispositions)		(5) Gain (column 2 minus columns 3 and 4)		(6) Eligible amount of gift	(7) Gain eligible for 0% inclusion rate (column 5 × column 6 divided by column 2)		(8) Gain subject to 50% inclusion rate (column 5 minus column 7)															
				+								+		+															
				+								+		+															
<b>Total 6822</b>												=			<b>Total 6823</b>												=		

1 See Note

### Bonds, debentures, promissory notes, and other properties (including ecologically sensitive land)

Face value	Maturity date	Name of issuer	(1) Year of acquisition	(2) Proceeds of disposition		(3) Adjusted cost base		(4) Outlays and expenses (from dispositions)		(5) Gain (column 2 minus columns 3 and 4)		(6) Eligible amount of gift	(7) Gain eligible for 0% inclusion rate (column 5 × column 6 divided by column 2)		(8) Gain subject to 50% inclusion rate (column 5 minus column 7)														
					+								+		+														
					+								+		+														
Address or legal description of land													+		+														
<b>Total 6824</b>												=			<b>Total 6825</b>												=		

2 See Note

**Note:** Include the amount from line 1 of column 8 in the total on line 132 of Schedule 3, and include the amount from line 2 of column 8 in the total on line 153 of Schedule 3.

See the privacy notice on your return.