


Information required

Date this dividend was paid (where applicable)	<table border="1"> <tr> <td>Year</td> <td>Month</td> <td>Day</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	Year	Month	Day				1
Year	Month	Day						
First day on which any part of the dividend was paid	<table border="1"> <tr> <td>Year</td> <td>Month</td> <td>Day</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	Year	Month	Day				2
Year	Month	Day						
(enter only if earlier than line 1 above)								
Year-end of tax year during which the dividend or any part of it was paid	<table border="1"> <tr> <td>Year</td> <td>Month</td> <td>Day</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	Year	Month	Day				3
Year	Month	Day						

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)	_____	G
Inclusion rate for the year under paragraph 38(a)	_____ = _____	
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.

Privacy statement

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at cra-arc.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank(s) CRA PPU 047.