

T1-2015

# Capital Gains (or Losses) in 2015

Schedule 3

For more information, see line 127 in the *General Income Tax and Benefit Guide* and Guide T4037, *Capital Gains*. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

<b>Note:</b> If you have a business investment loss, see line 217 in the guide.	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
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**1. Qualified small business corporation shares (Report, in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)**

Number	Name of corp. and class of shares									
		Total	<b>106</b>			Gain (or loss)	<b>107</b>			

**2. Qualified farm or fishing property**

Address or legal description of property disposed of <b>before April 21, 2015</b>	Prov./Terr.								<b>274</b>		A
Address or legal description of property disposed of <b>after April 20, 2015</b>	Prov./Terr.										B
			+						+		B
Total: line A plus line B		<b>109</b>			Gain (or loss): line A plus line B	<b>110+</b>					

Mortgage foreclosures and conditional sales repossessions <b>before April 21, 2015</b> – Address or legal description	Prov./Terr.								<b>275</b>		C
Mortgage foreclosures and conditional sales repossessions <b>after April 20, 2015</b> – Address or legal description	Prov./Terr.										D
			+						+		D
Total: line C plus line D		<b>123</b>			Gain (or loss): line C plus line D	<b>124+</b>					

**3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares (Report capital gains (or losses) shown on T5, T5013, T4PS, and T3 information slips on line 174 or line 176.)**

Number	Name of fund/corp. and class of shares									
		Total	<b>131</b>			Gain (or loss)	<b>132+</b>			

**4. Real estate, depreciable property, and other properties**

Address or legal description	Prov./Terr.									
		Total	<b>136</b>			Gain (or loss)	<b>138+</b>			

**5. Bonds, debentures, promissory notes, and other similar properties**

Face value	Maturity date	Name of issuer								
		Total	<b>151</b>			Gain (or loss)	<b>153+</b>			

**6. Other mortgage foreclosures and conditional sales repossessions**

Address or legal description	Prov./Terr.									
		Total	<b>154</b>			Gain (or loss)	<b>155+</b>			

**7. Personal-use property (full description)**

										Gain only	<b>158+</b>
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**8. Listed personal property (LPP) (full description)**

										Subtract: unapplied LPP losses from other years	–
										Net gain only	<b>159+</b>

**Note:** You can apply LPP losses only against LPP gains.

<b>Total of gains (or losses) of qualified properties and other properties</b>										<b>=</b>	<b>E</b>
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Add lines 107, 110, 124, 132, 138, 153, 155, 158, and 159.

Enter the amount from line E on the previous page.

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in number 3 on the previous page)				F
	161	-		G
Line F minus line G	=			H

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made <b>before April 21, 2015</b> (for details, see Form T657)	276			I
Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made <b>after April 20, 2015</b> (for details, see Form T657)		+		J
Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property <b>for the year</b>	Line I plus line J	173	=	K

<b>T5, T5013, and T4PS information slips</b> – Capital gains (or losses)	174	+		L
<b>T3 information slips</b> – Capital gains (or losses)	176	+		M
Add lines H, L, and M.	=			N

Capital loss from a reduction in your business investment loss	178	-		O
<b>Total of all gains (or losses) before reserves:</b> line N minus line O	191	=		P
Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)	192	+		Q
<b>Total capital gains (or losses):</b> line P plus line Q	197	=		R

Multiply the amount on line 197 by 50%.

Enter the taxable capital gains on line 127 of your return.  
If it is a net capital loss, see line 127 in the guide.

<b>Taxable capital gains (or net capital loss) in 2015</b>	199	=		
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