

Read line 127 in the *General Income Tax and Benefit Guide*. For more information, read Chapter 2 in guide T4037, *Capital Gains*.

Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

Note: If you have a business investment loss, see line 217 in the General guide.	(1)	(2)	(3)	(4)	(5)
	Year of acquisition	Proceeds of disposition	Adjusted cost base	Outlays and expenses (from dispositions)	Gain (or loss) (column 2 minus columns 3 and 4)

1. Qualified small business corporation shares (report, in "3." below, mutual fund units, deferral of eligible small business corporation shares, and other shares)

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

Qualified Dispositions

2. Qualified farm property and qualified fishing property

Address or legal description	Prov./Terr.									
Total		109							Gain (or loss)	110 +

Mortgage foreclosures and conditional sales repossessions - Address or legal description	Prov./Terr.									
Total		123							Gain (or loss)	124 +

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 176)

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

4. Real estate, depreciable property, and other properties

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

			(1)	(2)	(3)	(4)	(5)
Note: If you have a business investment loss, see line 217 in the General guide.			Year of acquisition	Proceeds of disposition	Adjusted cost base	Outlays and expenses (from dispositions)	Gain (or loss) (column 2 minus columns 3 and 4)

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

Face value	Maturity date	Name of Issuer							
Total			151			Gain (or loss)		153	+

6. Other mortgage foreclosures and conditional sales reposessions

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

7. Personal-use property (full description)

								Gain only	158

8. Listed personal property (LPP) (full description)

								Net gain only	

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

Subtract: Unapplied LPP losses from other years

Net gain only 159 +

Add lines 107, 110, 124, 132, 138, 153, 155, 158, and 159.

Enter this amount on line B on the next page.

Total of gains (or losses) of qualified properties and other properties =

A

Enter the amount from line A on the previous page.

Capital gains deferral from qualifying dispositions of eligible small business corporation shares
(included in number 3 on the previous page)

161

Line B minus line C

=

Farming and fishing income eligible for the capital gains deduction from the
disposition of eligible capital property (for details, see Form T657)

173

E

T5, T5013, and T4PS information slips – Capital gains (or losses)

174+

T3 information slips – Capital gains (or losses)

176+

Add lines D, F, and G.

=

Capital loss from a reduction in your business investment loss

178–

Total of all gains (or losses) before reserves: line H minus line I

191=

Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)

192+

Total capital gains (or losses): line J plus line K

197=

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.

Taxable capital gains

(or net capital loss) in 2017

199=

Principal residence

Complete this section if you disposed of a property (or properties) in 2017 for which you are claiming a principal residence exemption.

In all cases you are required to **complete** Form T2091(IND), *Designation of a property as a principal residence by an individual*, or Form T1255, *Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual*, whichever applies.

Even if you do not sell your property you may have a **deemed disposition** that must be reported. For more information, see line 127 in the guide.

If you were **not** a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce the amount of the principal residence exemption or eliminate it. For more information, contact us.

Principal residence designation

Tick the box that applies to your designation.

- 179** 1 ☐ I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for **all years owned** or for all years owned except one year, being a year in which I replaced my principal residence.
- 2 ☐ I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for **some, but not all, years owned**.
- 3 ☐ I designate the **properties** described on Form T2091(IND) or Form T1255 to have been my principal residences for **some or all of the years owned**.