

T1-2014

Capital Gains (or Losses) in 2014

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.**

Note: 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.)

Qualified Dispositions	Number	Name of corp. and class of shares							
	Total		106						

2. Qualified farm property and qualified fishing property

Qualified Dispositions	Address or legal description	Prov./Terr.							
	Total		109						

Qualified Dispositions	Mortgage foreclosures and conditional sales repossessions – Address or legal description	Prov./Terr.							
	Total		123						

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		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+

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 repossessions

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

7. Personal-use property (full description)

									Gain only 158+
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8. Listed personal property (LPP) (full description)

Note: You can only apply LPP losses against LPP gains.									Subtract: unapplied LPP losses from other years –
									Net gain only 159+

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in 3 above) 161–

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T657) 173

T5, T5013, and T4PS information slips – Capital gains (or losses) 174+

T3 information slips – Capital gains (or losses) 176+

Capital loss from a reduction in your business investment loss 178–

Total of all gains (or losses) in column 5 before reserves 191 =

Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it) 192 +

Total capital gains (or losses) 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 2014 199 =