

CALCULATION OF CAPITAL GAINS DEDUCTION FOR 1991 ON OTHER CAPITAL PROPERTY

Name in full:	Err:520	S. I. N.	Err:508
PART 1 — CALCULATION OF ANNUAL GAINS LIMIT FOR 1991			
(a) Total net capital gain (loss) for 1991	1	Err:511	
Taxable capital gains (allowable losses)	2	Err:511	
ADD: Taxbl cap gain on disposition of eligible cap ppty	3	Err:508	
Total taxable capital gains for 1991		4	Err:508
(b) Net capital losses of other years	5	Err:508	
ADD: Allowable business investment losses	6	Err:508	
Total of above losses in 1991		7	Err:508
ANNUAL GAINS LIMIT FOR 1991		8	Err:508
PART 2 — CALCULATION OF CUMULATIVE GAINS LIMIT FOR 1991			
(a) Taxable capital gains reported after 1984 and before 1991 (do not include reserves reported before 1988)	9		
ADD: Total taxable capital gains reported in 1991	10	Err:508	
Cumulative taxable gains reported after 1984		11	Err:508
(b) ADD: Allowbl cap loss claimed in 1985(Max \$2000) (from line 127 of 1985 return)	12		
Total allowable business investment losses after 1984 before 1991 (from line 217 of 1985 to 1990 returns)	13		
Total net capital losses of other years claimed after 1984 and before 1991 (from line 253 of 1985 to 1990 returns and form T1A)	14		
Cumulative net investment loss	15	Err:508	
Total losses claimed in 1991	16	Err:508	
Total cap gains dedns clmd after 1984, before 1991 (from line 254 of 1985 to 1990 returns)	17		
Subtotal		18	Err:508
CUMULATIVE GAINS LIMIT FOR 1991		19	Err:508
PART 3 - CALCULATION OF CAPITAL GAINS DEDUCTION ON OTHER CAPITAL PROPERTY			
Maximum capital gains deduction for 1991	20		75000
Cap gains dedns cl'md after 84, before 88-other cap ppty (from line 254 of 1985 to 1987 returns)	21		
ADD: Adjstmt of pre1988 other cap ppty cap gains dedns	22	0	
Total capital gains deductions claimed 1988, 1989 (from line 254 of 1988 to 1989 returns less any amounts on line 544 on Sched 3 for 1988/1989.)	23		
Adjstmt of 1988, 1989 other cap ppty cap gains dedns	24	0	
Capital gains ded'ns claimed in 1988, 1989 in re eligible cap ppty (not to exceed ln 544 for 1988, 1989)(total ln 254 of 1988 + 1989 returns less line 23 above)	25		
Tot capital gains ded'ns claimed 1990: other ppty only (from line 254 of your 1990 return)	26		
Sub-total		27	0
CAPITAL GAINS DEDUCTION AVAILABLE FOR 1991		28	75000
PART 4 — CAPITAL GAINS DEDUCTION ON OTHER CAPITAL PPTY		29	Err:508

(you may enter an amount less than the maximum calculated)

CALCULATION OF CUMULATIVE NET INVESTMENT LOSS TO DEC 31, 1991

- Complete this form if you have any "investment income" or "investment expenses" for 1991 or in any year after 1987.
- Cumulative net investment loss (CNIL) reduces your cumulative gains limit and may affect your capital gains deduction.
- You should complete this form since the balance in your CNIL account is cumulative and you may need the information in future.

Err:520	S. I. N.	Err:508
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PART 1 CUMULATIVE INVESTMENT EXPENSES

Investment expenses claimed on your 1991 return.

ADD: Carrying charges and interest expenses	(1)	Err:508	
Net rental loss	(2)	Err:508	
Ltd, non-active ptrnshp loss other than allowbl cap los	(3)	Err:508	
Limited ptrnshp losses of other yrs (after 1985)	(4)	Err:520	
50% of exploration and development expenses	(5)	Err:511	
Any other expenses clmd to earn ppty income (ln232)	(6)	Err:520	
Total investment expenses claimed in 1991		Err:508	(7) Err:508
ADD: Total Investment Expenses claimed in prior years (after 1987)			(8)

(Enter amount from line A of your 1990 form T936. If you did not complete a form T936 for 1990, report total expense amounts as described in lines (1) to (6) above from 1988-1990 returns.

Cumulative Investment Expenses Err:508 (A)**PART 2** CUMULATIVE INVESTMENT INCOME

Investment income reported on your 1991 return.

ADD: Investment income	(9)	Err:511	
Net rental income, incl recaptured depreciation	###	Err:508	
Net income fm ltd or non-active ptrnshp, except cap gain	###	Err:508	
50% of income from recovery of exploratr/devlpmt exp	###		
Any other property income reported in 1991	###		
Annuity payments taxable under ¶56(1)(d) less ¶60(a)	###		
Total investment income reported in 1991		Err:511	(15) Err:511
ADD: Total investment income reported in prior years (after 1987)			(16)

(Enter amount from line B of your 1990 form T936. If you did not complete a form T936 for 1990, report total expense amounts as described in lines (9) to (14) above from 1988-1990 returns.

Cumulative Investment Income Err:511 (B)**PART 3** CUMULATIVE NET INVESTMENT LOSSCumulative Investment Expenses minus Cumulative Investment Income Err:508 (C)

SUMMARY OF RESERVES ON DISPOSITIONS OF CAPITAL PROPERTY

Name in full Err:520	Social Insurance Number ###
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PART 1 — DISPOSITIONS OF CAPITAL PROPERTY AFTER 1984

A. Dispositions of qualified farm property after 1984

Amount of 1990 reserve in respect of dispositions of qualified farm property to your child in 1985.	370	.	
Subtract: Amt of 1991 reserve in re dispositions of qualified farm property to your child in 1985.	372	.	

Subtotal 373 0 0

Amount (if any) of 1990 reserve in re dispositions of qualified farm property after 1985.	374	.	
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Subtract: Amount (if any) of 1991 reserve in re dispositions of qualified farm property after 1985.	376	.	
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Subtotal 377 0 0

B. Dispositions of qualified small business corporation shares after 17 June, 1987

Amount (if any) of 1990 reserve in respect of dispositions of qualified small business corp'n shares after 17 Jun, 1987.	378	.	
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Subtract: Amount (if any) of 1991 reserve in respect of dispositions of qualified small business corp'n shares after 17 June, 1987.	380	.	
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Subtotal 381 0 0

C. Dispositions of other property after 1984

Amount (if any) of 1990 reserve in respect of dispositions of shares of capital stock of small business corp'n to yr child in 1985.	382	.	
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Subtract: Amount (if any) of 1991 reserve in respect of dispositions of shs of cap stock of sm business corp'n to your child in 1985.	384	.	
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Subtotal 385 0 0

Amount (if any) of 1990 reserve in respect of dispositions of other property after 1986 and shares of capital stock of a small business corp'n to your child after 1985, other than those described in A or B above.	386	.	
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Subtract: Amount (if any) of 1991 reserve in respect of dispositions of other ppty after 1987 and shs of cap stock of a small business corp'n to your child after 1985, other than dispos'ns of ppty described in A or B above.	388	.	
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Subtotal 389 0 0

Total Reserves on Dispositions of Capital P'ty after 1984. 390 Nil

PART 2 — DISPOSITIONS OF CAPITAL PROPERTY BEFORE 1985

Amt (if any) of 1990 reserve in re dispositions before 1985.	392	.	
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Less: Amt (if any) of 1991 reserve in re disp'ns before 1985.	394	.	
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Subtotal 395 0 0

TOTAL AMOUNT OF RESERVES TO BE INCLUDED IN TOTAL

CAPITAL GAIN (OR LOSS) in 1991 396 Nil