

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.**

<b>Note:</b> 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		<b>106</b>						Gain (or loss)	<b>107</b>

Qualified Dispositions

**2. Qualified farm property and qualified fishing property**

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

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

<b>Note:</b> 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)

**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> +

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

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

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

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 on line 132 in item 3 on the previous page)	161-			B
	Line B minus line C	=		C
<b>T5, T5013, and T4PS information slips</b> – Capital gains (or losses)	174+			D
<b>T3 information slips</b> – Capital gains (or losses)	176+			E
	Add lines D, E, and F.	=		F
Capital loss from a reduction in your business investment loss	178-			G
	<b>Total of all gains (or losses) before reserves:</b> line G minus line H	191=		H
Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)	192+			I
	<b>Total capital gains (or losses):</b> line I plus line J	197=		J
				K

Multiply the amount on line 197 by 50%. If the result is positive, enter it on line 127 of your return. If negative (loss), read the instructions below.

**Taxable capital gains (or net capital loss) in 2018** 199=

If the result is negative (loss) do not report the amount on line 127 of your return (the loss will show on your latest notice of assessment or reassessment). This helps you keep track of your net capital losses, which you may be able to use to reduce your taxable capital gains of other years.

If you incurred a net capital loss in 2018 and you would like to apply it against taxable capital gains you reported on your 2015, 2016, or 2017 return, get and complete Form T1A, Request for Loss Carryback.

You can carry forward your net capital losses indefinitely and apply them against your taxable capital gains in the future.

## Principal residence

Complete this section if you disposed of a property (or properties) in 2018 that you are claiming a principal residence exemption for.

In all cases, you have to get and **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 you must report. A deemed disposition occurs when you are considered to have disposed of property, even though you did not actually sell it. For example, a deemed disposition will occur when you change how you use your principal residence, such as:

- you change all or part of your principal residence to a rental or business operation
- you change all or part of your rental or business operation to a principal residence

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, call the CRA at **1-800-959-8281**.

### 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**.