

Read line 12700 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 21700 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		10699						Gain (or loss)	070

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

Address or legal description	Prov./Terr.								
Total		10999						Gain (or loss)	100+

Mortgage foreclosures and conditional sales repossessions - Address or legal description	Prov./Terr.								
Total		12399						Gain (or loss)	240+

**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 17400 or 17600)

Number	Name of fund/corp. and class of shares								
Total		13199						Gain (or loss)	320+

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

Address or legal description	Prov./Terr.								
Total		13599						Gain (or loss)	380+

	(1)	(2)	(3)	(4)	(5)
<b>Note:</b> 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			15199					Gain (or loss)	530	+

6. Other mortgage foreclosures and conditional sales reposessions

Address or legal description	Prov./Terr.									
Total			15499					Gain (or loss)	550	+

7. Personal-use property (full description)

Gain only									580	+

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

Net gain only									590	+

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

Subtract: Unapplied LPP losses from other years
 

Net gain only590+

Add lines 10700, 11000, 12400, 13200, 13800, 15300, 15500, 15800, and 15900.  
 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 13200 in item 3 on the previous page)

16100

—

B

Line B minus line C

=

C

D

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

17400

+

E

**T3 information slips** – Capital gains (or losses)

17600

+

F

Add lines D, E, and F

=

G

Capital loss from a reduction in your business investment loss

17800

—

H

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

19100

=

I

Reserves from line 67060 of Form T2017 (if negative, show it in brackets and subtract it)

19200

+

J

**Total capital gains (or losses):** line I plus line J

19700

=

K

Multiply the amount on line 19700 by 50%. If the result is positive, enter it on line 12700 of your return. If negative (loss), read the instructions below.

**Taxable capital gains  
(or net capital loss) in 2019**

19900

=

If the result is negative (loss) do not report the amount on line 12700 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 have a net capital loss in 2019 and would like to apply it against taxable capital gains you reported on your 2016, 2017, or 2018 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 2019 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** 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 may 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.

- 17900**
- ☐ 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 in which I replaced my principal residence.
  - ☐ 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**.
  - ☐ 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**.

See the privacy notice on your return.