



Ministry of Revenue
Corporations Tax
33 King Street West
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**Ontario Summary of Dispositions
of Capital Property**
2005 and later taxation years
Schedule 6 page 1 of 3

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
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- For a corporation that has disposed of capital property or claimed an allowable business investment loss, or both, in the taxation year.
- This schedule may be used to make a designation under section 34(10) of the *Corporations Tax Act* provided the corporation has made a designation under paragraph 111(4) (e) of the *Income Tax Act* (Canada), if control of the corporation has been acquired by a person or group of persons.

Part A: Designation under section 34(10) of the *Corporations Tax Act*

Complete part A if there are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e) of the *Income Tax Act* (Canada) or section 34(10) of the *Corporations Tax Act*.

Property	Class #	Date of disposition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Other adjustments	Designated amount	Gain or loss
1							
2							
3							
4							

Part B: Inter-provincial asset transfers

Complete part B if there was any disposition shown on the schedule as a result of a federal election under section 85 of the *Income Tax Act* (Canada) that transferred assets to a non-arm's length corporation with a permanent establishment in another Canadian jurisdiction.

Property	Class #	Corporation name of transferee/or	Date of disposition YYYY/MM/DD	Cost of asset in other jurisd.	Name of other jurisdiction	Allocation ratio to other jurisdictions	Ontario elected amount	Gain or loss
1						%		
2						%		
3						%		
4						%		

Part 1 - Shares

1 Type of capital property			2 Date of acquisition YYYY/MM/DD	3 Date of disposition YYYY/MM/DD	4 Proceeds of disposition	5 Ontario adjusted cost base	6 Outlays and expenses	7 Ontario gain or (loss) (col. 4 less cols. 5 & 6)
No. of shares	Name of corporation	Class of shares						
1								
2								
3								
4								
							Totals	A

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1 Types of capital property	2 Date of acquisition YYYY/MM/DD	3 Date of disposition YYYY/MM/DD	4 Proceeds of disposition	5 Ontario adjusted cost base	6 Outlays and expenses	7 Ontario gain or (loss) (col. 4 less cols. 5 & 6)
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Part 2 - Real Estate *(Do not include losses on depreciable property)*

Municipal address	2	3	4	5	6	7
1						
2						
3						
4						
Totals						B

Part 3 - Bonds

Face value	Maturity date YYYY/MM/DD	Name of issuer	2	3	4	5	6	7
1								
2								
3								
4								
Totals								C

Part 4 - Other properties *(Do not include losses on depreciable property)*

Description	2	3	4	5	6	7
1						
2						
3						
4						
Totals						D

Part 5 - Personal-use property

Description of capital property	2	3	4	5	6	7
1						
2						
3						
4						
Net gain or (loss)						E

Note: Losses are not deductible

Part 6 - Listed personal property

Description	2	3	4	5	6	7
1						
2						
3						
4						
Net gain or (loss)						F

Deduct: Unapplied listed personal property losses from other years - - - - -

Note: Net listed personal property losses may only be applied against personal property gains.

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Part 7 - Property qualifying for and resulting in an allowable business investment loss

1 Name of small business corporation	Shares - enter 1 Debt - enter 2	2 Date of acquisition YYYY/MM/DD	3 Date of disposition YYYY/MM/DD	4 Proceeds of disposition	5 Ontario adjusted cost base	6 Outlays and expenses	7 Ontario loss (col. 4 less cols. 5 & 6)
1							
2							
3							
4							
Totals							

Note: Properties listed in Part 7 should not be included in any other Part of Schedule 6.

Net Loss G

Allowable business investment loss - - - - - G X 50% = G1
 Transfer to 678 of the CT23 or CT8

Determining capital gains and capital losses

Total of A to F (Do not include F if it is a loss) - - - - -	+	
Add: Amount (if any) of capital gain reserve opening balance from Schedule 13	+	
Capital gain dividend received in the year	+	
Subtotal - - - - -	=	
Deduct: Amount (if any) of capital gain reserve closing balance from Schedule 13	-	
Gain or Loss (excluding Allowable Business Investment Losses) - - - - -	=	H

Determining taxable capital gains

Gain or Loss (excluding Allowable Business Investment Losses) - - - - -		H
Deduct:		
Gain on donations (made to charities other than private foundations) of securities listed on a prescribed stock exchange		
realized prior to May 2, 2006 - - - - -	X 50%	-
realized after May 1, 2006 - - - - -		-
Gain on donation of ecologically sensitive land		
realized prior to May 2, 2006 - - - - -	X 50%	-
realized after May 1, 2006 - - - - -		-
Gains or Loss - - - - -		I
<i>Include 100% of the losses in box 711 of the CT23 or CT8</i>		
Taxable capital gains - - - - -	X 50%	=
	I	J
<i>Transfer to 603 of the CT23 or CT8</i>		