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Canada Revenue Agency | Agence du revenu du Canada

Capital Gains on Gifts of Certain Capital Property

Use this form if you donated any of the following types of properties to a registered charity or other qualified donee in 2025:

- a share, debt obligation, or right listed on a designated stock exchange
- a share of the capital stock of a mutual fund corporation
- a unit of a mutual fund trust
- a prescribed debt obligation
- an interest in a related segregated fund trust
- ecologically sensitive land (including a covenant, an easement or, for land in Quebec, a real servitude or, under certain conditions, a personal servitude) where it is gifted to certain qualified donees

If there is no advantage in respect of the gift, the full amount of the capital gain realized on the gift is eligible for an inclusion rate of **zero**. However, if there is an advantage, only a portion of the capital gain is eligible for the inclusion rate of zero. The rest is subject to the inclusion rate of **50%**.

The inclusion rate of zero is extended to any capital gain realized on the **exchange** of shares of the capital stock of a corporation for securities listed in the first five bullets above that are donated within 30 days of the exchange if certain conditions are met.

If the exchanged property is a **partnership interest** (other than prescribed interests in a partnership), a special calculation is required to determine what the capital gain will be. This amount should be reported directly on **line 17400** in Part 4 of Schedule 3, Capital Gains or Losses.

You may donate property to a qualified donee that is at the time of the donation included in a flow-through share (FTS) class of property. At that time, you may also have an exemption threshold in respect of the FTS class of property. If this is the case, you may be deemed to have an additional capital gain from the disposition of another capital property subject to the inclusion rate calculated on Schedule 3. This additional capital gain is used in the calculation of adjusted taxable income for purposes of the alternative minimum tax.

You or your spouse or common-law partner may be able to claim a non-refundable tax credit for these gifts.

For more information, see Guide P113, Gifts and Income Tax.

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Capital Gains on Gifts of Certain Capital Property

Include this form with your return. If you need more space, attach a separate sheet of paper to your return.

Dispositions in 2025

Shares and rights that are publicly traded, other shares, segregated fund units and mutual fund units

Number	Name of fund or corporation and class of shares	(1) Year acquired	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses	(5) Gain (column 2 minus columns 3 and 4)	(6) Eligible amount of gift	(7) Gain eligible for 0% inclusion rate (column 5 multiplied by column 6 divided by column 2)	(8) Gain subject to 50% inclusion rate (column 5 minus column 7)
			+					+	+
			+					+	+
		Total 68220	=				Total 68230	=	=

1

Include the amount from line 1 of column 8 on **line 13200** in Part 3 of Schedule 3.

Bonds and debentures that are publicly traded, and other properties

Face value	Maturity date (YYYYMMDD)	Name of issuer	(1) Year acquired	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses	(5) Gain (column 2 minus columns 3 and 4)	(6) Eligible amount of gift	(7) Gain eligible for 0% inclusion rate (column 5 multiplied by column 6 divided by column 2)	(8) Gain subject to 50% inclusion rate (column 5 minus column 7)
				+					+	+
				+					+	+
			Total 68240	=				Total 68250	=	=

2

Include the amount from line 2 of column 8 on **line 15300** in Part 3 of Schedule 3.

Ecologically sensitive land (including a covenant, an easement or, for land in Quebec, a real servitude or, under certain conditions, a personal servitude)

Address or legal description of land	(1) Year acquired	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses	(5) Gain (column 2 minus columns 3 and 4)	(6) Eligible amount of gift	(7) Gain eligible for 0% inclusion rate (column 5 multiplied by column 6 divided by column 2)	(8) Gain subject to 50% inclusion rate (column 5 minus column 7)
		+					+	+
		+					+	+
	Total 68251	=				Total 68252	=	=

3

Include the amount from line 3 of column 8 on **line 13800** in Part 3 of Schedule 3.

Total of deemed capital gains on the donation of flow-through share (FTS) class of property included on Schedule 3 (see Guide P113, Gifts and Income Tax) 68231 4

Include the amount from line 4 on line 25 of Part 1 of Form T691, Alternative Minimum Tax.

See the privacy notice on your return.