Deemed Disposition of Property by an Emigrant of Canada

Last name	First name	Social insurance number (SIN)
Mailing address	Date of emigration from Canada Year Month Day	

Complete this form if you are an individual who ceased to be a resident of Canada in the year and you were deemed to have disposed of property when you left Canada, **excluding** properties such as:

1) Canadian real or immovable property, Canadian resource property, and timber resource property
2) Canadian business property (including inventory) if business is carried on through a permanent establishment in Canada
3) pension plans, annuities, registered retirement savings plans, pooled registered pension plans, registered retirement income funds, registered education savings plans, registered disability savings plans, tax-free savings accounts, deferred profit-sharing plans, employee profit-sharing plans, employee benefit plans, salary deferral arrangements, retirement compensation arrangements, employee life and health trusts, rights or interests in certain other trusts, employee security options subject to Canadian tax, interests in certain personal trusts resident in Canada, and interests in life insurance policies in Canada (other than segregated fund policies). (for a complete list, refer to the definition of "excluded right or interest" in Subsection 128.1(10) of the Income Tax Act)
4) property you owned when you last became a resident of Canada (or property you inherited afterward) if you were an individual who was a resident of Canada for **60 months or less** during the 10-year period before you emigrated and you are not a trust

Note: If you ceased to be a resident of Canada and you elected to declare the deemed disposition of properties listed in item 1 or item 2 above, include those properties when calculating your deemed dispositions and complete Form T2061A, Election by an Emigrant to Report Deemed Dispositions of Property and Any Resulting Capital Gain or Loss.

Use the table on the next page to calculate your capital gains (or losses) for the properties you were deemed to have disposed of. Enter "C" for Canadian properties or "F" for foreign properties (outside Canada). If some or all of your investments are in a portfolio, provide a complete breakdown and include those capital gains (or losses) on your Schedule 3, Capital Gains (or Losses). Also complete Form T1161, List of Properties by an Emigrant of Canada, if applicable.

To defer the payment of tax on income relating to the deemed disposition of property, complete Form T1244, Election, under Subsection 220(4.5) of the Income Tax Act, to Defer the Payment of Tax on Income Relating to the Deemed Disposition of Property.

Attach a copy of this form, and Schedule 3, if applicable, to your return.

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Capital gains (or losses) on deemed disposition of property

(1) Number of shares (if applicable)	(2) Description of property (such as corporation name and class of shares (stock symbol), address or location for buildings or land)	(3) Canadian (C) or foreign (F)	(4) Year of acquisition	(5) Fair market value on the date you emigrated	(6) Adjusted cost base	(7) Gain (or loss) (column 5 **minus** column 6)

See the privacy notice on your return.