



You must complete this schedule if you disposed of capital property in 2022 or if you are required to report a capital gain resulting from a reserve claimed in 2021. If you sustained a loss, put a minus (-) before it.

If you need more space, attach a sheet containing the required information and carry the result of your calculations for each class of property to the corresponding line of this schedule.

## A Capital property (except capital property identified in Part B or Part C)

### Shares and mutual fund units

Name of corporation or fund			
Number of shares or units			Acquisition date (YY MM)
<b>A</b> – Proceeds of disposition	<b>B</b> – Adjusted cost base	<b>C</b> – Expenses relating to the disposition	
	-	-	
Subtract lines B and C from line A.			<b>Gain (or loss)</b> ▶ 10

### Virtual currency transactions (cryptocurrency, tokens, etc.) (See line 139 in the guide.)

Name of virtual currency			
Number of units			Acquisition date (YY MM)
Method of disposition	<input type="checkbox"/> ATM	<input type="checkbox"/> platform	<input type="checkbox"/> peer-to-peer
<b>A</b> – Proceeds of disposition	<b>B</b> – Adjusted cost base	<b>C</b> – Expenses relating to the disposition	
	-	-	
Subtract lines B and C from line A.			<b>Gain (or loss)</b> ▶ 11

### Bonds, debt securities, interests in a partnership and other securities or property

Issuer			
Face value	Maturity date (YY MM)	Acquisition date (YY MM)	
<b>A</b> – Proceeds of disposition	<b>B</b> – Adjusted cost base	<b>C</b> – Expenses relating to the disposition	
	-	-	
Subtract lines B and C from line A.			<b>Gain (or loss)</b> ▶ 12

### Immovables and depreciable property (Do not take into account losses sustained on the disposition of depreciable property.)

Address or legal description			Acquisition date (YY MM)
<b>A</b> – Proceeds of disposition	<b>B</b> – Adjusted cost base	<b>C</b> – Expenses relating to the disposition	
13		-	
Subtract lines B and C from line A.			<b>Gain (or loss)</b> ▶ 14

### Personal-use property (automobiles, cottages, boats, etc.) (See line 139 in the guide.)

Description			Acquisition date (YY MM)
<b>A</b> – Proceeds of disposition	<b>B</b> – Adjusted cost base	<b>C</b> – Expenses relating to the disposition	
15		-	
Subtract lines B and C from line A.			<b>Gain</b> ▶ 16

### Precious property (jewellery, coins, paintings, stamps, etc.) (See line 139 in the guide.)

Description			Acquisition date (YY MM)
<b>A</b> – Proceeds of disposition	<b>B</b> – Adjusted cost base	<b>C</b> – Expenses relating to the disposition	
18		-	
Subtract lines B and C from line A.			
Losses sustained on the disposition of precious property in previous years			19
Subtract line 19 from line 18. If the result is negative, enter 0.			<b>Net gain</b> ▶ 20

Capital gains (or losses): *RL-3 slip, box I; RL-15 slip, box 12* (except gains or losses on line 47);

*RL-16 slip, box A minus box H; RL-25 slip, box B*

Capital gains (or losses) from a partnership, if they are not included on line 22

Add (or subtract, if applicable) lines 10, 11, 12, 14, 16, 20, 22 and 24.

Capital loss attributable to the reduction of a business investment loss.

Complete form TP-232.1-V.

Subtract line 28 from line 26.

**Capital gains (or losses) before reserves**

+	22	
+	24	
=	26	
-	28	
=	30	

Enclose this schedule with your return.

Continued on the next page.



Amount from line 30		30	
Amount of your 2022 reserve for property disposed of in 2022 (see line 139 in the guide)	-	32	
Subtract line 32 from line 30.	=	34	
Amount of your 2021 reserve		36	
Amount of your 2022 reserve for property disposed of before 2022	-	38	
Subtract line 38 from line 36.	=	40	
Add lines 34 and 40.	+	40	
Carry the result (whether positive or negative) to line 88.		<b>Capital gains (or losses)</b>	= 44

## B Resource property

Name of corporation			
Number of shares, if applicable		Acquisition date (YY MM)	
<b>A</b> – Proceeds of disposition	<b>B</b> – Adjusted cost base	<b>C</b> – Expenses relating to the disposition	
	-		
Subtract lines B and C from line A.		<b>Gain (or loss)</b>	▶ 46
Capital gains (or losses) from resource property: <i>RL-15 slip, box 12</i> (except gains or losses on line 22)		+	47
Capital gains (or losses) from a partnership, if they are not included on line 47		+	48
Add lines 46 through 48.			
Carry the result (whether positive or negative) to line 88.		<b>Capital gains (or losses)</b>	= 50

## C Qualified farm or fishing property and qualified small business corporation shares (except shares of a public corporation covered in parts A and B and property covered on line 234 of your return)

Check the box(es) corresponding to the property you disposed of:

Farm or fishing property .....  51

Small business corporation shares .....  53

If you disposed of eligible shares in a corporation as part of the transfer of a family business, check box 55. ....  55

If you checked box 55, enter the amount you are designating as a deemed capital gain (line 110 of form TP-517.5.5-V). ....

Description			
Number of shares, if applicable		Acquisition date (YY MM)	
<b>A</b> – Proceeds of disposition	<b>B</b> – Adjusted cost base	<b>C</b> – Expenses relating to the disposition	
	-		
Subtract lines B and C from line A.		<b>Gain (or loss)</b>	▶ 54
If applicable, <b>add</b> the amount from line 105 of form TP-517.5.5-V.			
Capital gains (or losses): <i>RL-15 slip, box 10; RL-16 slip, box H; RL-25 slip, box C</i>		+	56
Capital gains (or losses) from a partnership, if they are not included on line 56		+	58
Add lines 54 through 58.		<b>Capital gains (or losses) before reserves</b>	= 60
Amount of your 2022 reserve for property disposed of in 2022 (including the amount on line 106 of form TP-517.5.5-V, if applicable)		-	63
Subtract line 63 from line 60.		=	68

Amount of your 2021 reserve for property disposed of <b>after March 18, 2007</b> (lines 63 and 77 of Schedule G for 2021)			
Date the property was disposed of (YYYY MM DD) <input type="text" value="75"/>		<input type="text" value="74"/>	
Amount of your 2022 reserve for the property covered on line 74	-	<input type="text" value="77"/>	
Subtract line 77 from line 74.	=	<input type="text" value="80"/>	
Add lines 68 and 80.			
Carry the result (whether positive or negative) to line 88.		<b>Capital gains (or losses)</b>	= 84

## D Taxable capital gains (or net capital loss)

Add lines 44, 50 and 84.		<input type="text" value="88"/>	
Deferral of capital gains realized on a disposition of small business corporation shares	-	<input type="text" value="94"/>	
Subtract line 94 from line 88.	=	<input type="text" value="96"/>	
If you entered an amount on line 55.1, see line 139 in the guide. Otherwise, enter 0.	+	<input type="text" value="96.1"/>	
Add lines 96 and 96.1.	=	<input type="text" value="96.2"/>	
Multiply line 96.2 by 50%. If the result is <b>positive</b> , carry it to line 139 of your return.	×	<b>50%</b>	
If it is <b>negative</b> , do not enter it on line 139 of your return.			
See "Net capital loss" (line 139 in the guide).			
		<b>Taxable capital gains (or net capital loss)</b>	= <input type="text" value="98"/>