



ELECTION FOR SPECIAL RELIEF FOR TAX DEFERRAL ELECTION ON EMPLOYEE SECURITY OPTIONS

Complete this form if you wish to elect for special relief if you disposed of securities in 2014 for which you elected to defer the taxable benefit that resulted when you exercised a security option. The deadline to file this election is the filing due date for your 2014 income tax and benefit return. Attach a completed copy of this form to your paper return. If you are filing electronically, keep it in case we ask to see it.

Note

In order to take advantage of the election for special relief, in respect of gains from a disposition of eligible securities on which you elected in a previous year to defer the taxable benefit, you **must** dispose of your securities before 2015.

Part A – Identification			
Last name	First name	Tax year of disposition 2014	Social insurance number
Home address			

Part B – Calculation	
Additional security options deduction claimed in respect of disposition	
Enter the amount from line 4 of the Form T1212, <i>Statement of Deferred Security Options Benefits</i> , you completed for 2014.	1
Note If the amount from line 4 of Form T1212 relates to multiple dispositions, enter only the amount in respect of which you are making this election	
Multiply the amount on line 1 by 50%. Include this amount on line 249 of your income tax and benefit return. Additional security options deduction	6517 2
Deemed taxable capital gain in respect of disposition	
Enter the lesser of line 1 above, or the capital loss for the disposition (included on the Schedule 3, <i>Capital Gains (or Losses)</i> , you completed for 2014).	3
Note For the purposes of making this determination, consider both amounts as positive numbers.	
Multiply the amount on line 3 by 50% Deemed taxable capital gain	6518 4
Revised taxable capital gains (or net capital losses) for the year	
Enter the amount from line 199 of the Schedule 3 you completed for 2014. If the amount is a net capital loss, enter it as a negative number.	5
Add lines 4 and 5. Enter this revised amount on line 199 of your Schedule 3. *	6
Special tax payable in respect of disposition	
Enter the proceeds of disposition from the sale of the securities reported in column 2 of the Schedule 3 you completed for 2014.	7
If you were a resident of a province or territory other than Quebec on December 31, 2014, enter the amount from line 7 on line 8. Include the amount from line 8 on line 420 of your Schedule 1.	
If you were a resident of Quebec on December 31, 2014, multiply the amount on line 7 by 66.67% and enter the result on line 8. Include the amount from line 8 on line 420 of your Schedule 1. Special tax payable	
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* If you are filing this election, the lesser of the amount on line 4 and the amount on line 6 (see note below) is not included in your income (or that of your spouse or common-law partner if applicable) when calculating: <ul style="list-style-type: none">• the goods and services tax/harmonized sales tax (GST/HST) credit;• the Canada Child Tax Benefit (CCTB) payments;• the Child Disability Benefit (CDB) payments;• the social benefits repayment (line 235 of the Federal Worksheet);• the refundable medical expense supplement (line 452 of the Federal Worksheet);• the working income tax benefit (Schedule 6);• the Ontario Trillium Benefit; or• the provincial low-income tax reduction for New Brunswick, Newfoundland and Labrador, or Nova Scotia ("Adjusted family income" calculation on your provincial Form 428 or 428MJ as applicable). If this applies to you, contact us for more information by calling 1-800-959-8281 .	
Note If the amount at line 6 is negative, it is considered to be zero for the purpose of these calculations.	

Part C – Certification	
I certify that the information given on this form is, to the best of my knowledge, correct and complete.	Signature Year Month Day

See the privacy notice on your return.