

# Capital Gains (or Losses) Worksheet

Publicly traded shares, mutual fund units, and other shares

**Instructions:**

1. Complete one worksheet for each corporation or fund that you own stock in.
2. Complete a worksheet even if no sales have occurred during the year to maintain your records for future years.
3. If you make additional acquisitions after having made a sale and prior to selling your entire inventory of stock in any one corporation or fund you should start a new worksheet. To do this take your remaining inventory multiply the total adjusted cost base divided by the total units purchased from the first worksheet and insert this amount into the purchases table of the new
4. Start a new worksheet and make notes of any name changes, splits, merges, dividends paid through additional stock subscription, etc.. Carry forward your adjusted cost base calculations to the new worksheet as done above and make a note in the comments section of the worksheet to explain the changes.

**Worksheet Definitions:**

- A = Date Acquired - Date of purchase of each lot of units
- B = Number of Units - Number of units purchased
- C = Unit Cost - Stock or fund purchase price
- D = Cost Base - Equals the number of units multiplied by the unit cost
- E = Outlays and Expenses - Brokerage, transfer fees, etc applied to the purchase of stock
- F = Total Purchase Cost - Equals the outlays and expenses added to the cost base.
- G = Total Units Purchased - Equals the total number of units purchased
- H = Adjusted Cost Base - Equals the total amount paid to acquire all units
- I = Date Sold
- J = Number of Units - Number of units sold
- K = Adjusted Cost Base Per Unit - Equals the total adjusted cost base divided by the total number of units
- L = Proceeds of Sale - Equals the adjusted cost base (per unit) multiplied by the number of units
- M = Outlays and Expenses - Brokerage, transfer fees, etc applied to the sale of stock
- N = Gain or Loss - Equals the outlays and expenses associated from the sale along with the adjusted cost base subtracted from the proceeds of sale

Name of Corporation: \_\_\_\_\_

Class of Shares: \_\_\_\_\_

Currency: \_\_\_\_\_

**Purchases:**

Date Acquired (YY/MM)	Number of Units	Unit Cost	Cost Base	Outlays and Expenses	Total Purchase Cost	See Notes Above
A	B	C	D = B x C	E	F = D + E	
Carried Forward		Q = P from previous worksheet - see notes above				Q = H / G x P
1						(From Previous)
2						
3						
4						
6						
7						
8						
5						

Total Units Purchased (G) \_\_\_\_\_

Total Adjusted Cost Base (H) \_\_\_\_\_

**Sales:**

Date Sold (MM/DD)	Number of Units	Adjusted Cost Base Per Unit	Proceeds of Sale	Outlays and Expenses	Gain or Loss
I	J	K = H / G	L = J x K	M	N = L - K - M
1					
2					
3					
4					
5					
6					
7					
8					

Total Units Sold (O) \_\_\_\_\_

Remaining Inventory of Units (P) \_\_\_\_\_

**Comments:**