Canada Customs and Revenue Agency

Full name (print)

Agence des douanes et du revenu du Canada

REQUEST FOR LOSS CARRYBACK

- Use this form to claim a loss carryback under sections 111 and 41 of the *Income Tax Act*. Attach one completed copy of this form to your 2000 income tax return.
- The rate for calculating and applying capital losses changed in 2000. Follow the instructions in Chapter 5 of the *Capital Gains Guide* to determine the amounts you can apply in Area III on page 2.
- Claim a loss carryforward on your return for those years following the year of the loss, within the limitations of sections 111, 41, and 80 of the *Income Tax Act*.
- Credits arising from the loss carryback adjustment(s) may be applied to outstanding taxes owing for any taxation year.
- Any late-filing penalty that applies to the return for the taxation year to which the loss is being applied will not be reduced by the loss carryback(s).
- Limited partnership losses cannot be carried back.
- The lines and guide items referred to in this form are found in the General Income Tax and Benefit Guide.

			1 1 1	
Address (print)				
Area I – Non-capital loss for carryba	ck ———			
Notes 1. Enter the amounts below without brackets.	OK .			
 The following amounts will reduce the income or increase the loss (as appropriate) from capital cost allowance relating to investment in Canadian motion picture films (see guide subsections 20(11) and 20(12) of the <i>Income Tax Act</i>; and repayments of shareholder's 	e item 232); deductions			
 If you have an amount on line 224 of your return, deduct the amount against either your or your partnership (limited or non-active) income or loss, whichever applies. Do not ded 		loss,		
	Income		Loss	
Employment income or loss (lines 101 and 104 of your return minus lines 207, 212, 229, and 231)				
Investment income or loss (lines 120 and 121 of your return minus line 221)	_			
Partnership (limited or non–active partners) income / loss (from line 122 of your return)	_			
Rental income or loss (from line 126 of your return)				
Business income or loss (from line 135 of your return)	_			
Professional income or loss (from line 137 of your return)	_			
Commission income or loss (from line 139 of your return)				
Farming income or loss (from line 141 of your return)				
Fishing income or loss (from line 143 of your return)				
Taxable capital gains (from line 127 of your return)			Nil	
Non-taxable income (from line 147 of your return)			Nil	
Net capital losses of other years (from line 253 of your return)	Nil			
Capital gains deduction (from line 254 of your return)	Nil			
Business investment loss (from line 217 of your return)	Nil			
Employee home relocation loan deduction (from line 248 of your return)	Nil			
Stock option and shares deductions (from line 249 of your return)	Nil			
Other payments deduction (from line 250 of your return)	Nil			
Income exempt under a tax treaty (see guide item 256)	Nil			
Income from other sources (from lines 113, 114, 115, 119, 128, 129, and 130 of your return)			Nil	
Subtotal		Α		В
Subtract: Amounts on lines 208, 209, 214, 215, 219, 220, 232, and 235 (except amounts in Note 2 above)				
Subtotal (if negative, enter "0")		_ ▶_		C
Subtract: Line C from line B (if negative, enter "0")				D
Subtract: The lesser of line D and line H				E
Total non-capital loss for the year available for carryback (line D minus line E – if negative, enter "0")				F
Subtract: Non-capital loss to be applied to 1997	6625		· ·	
Non-capital loss to be applied to 1998	6626			
Non-capital loss to be applied to 1999	6627	_		
Subtotal		_ ▶_		G
Balance of non-capital loss available for carryforward (line F minus line G — if negative, enter "0")				
			•	



Social insurance number

Area II – Farming or fishing loss for care	yback		
Loss from farming or fishing			
Subtract: Income from farming or fishing Subtotal (if negative, enter "0")			
Subtotal (il negative, enter 0)			'
Farming or fishing loss available for carryback (enter the amount from line E)			1 1
Subtract: Farming or fishing loss to be applied to 1997	6630		<u></u>
Farming or fishing loss to be applied to 1998	6631		
Farming or fishing loss to be applied to 1999	6632		
Subtotal		□ ▶	J
Balance of farming or fishing loss available for carryforward (line I minus line J — if negative, enter "0")			
Area III – Net capital loss for carryba	nck		
Notes: 1. Use this form for applying only 2000 net capital losses (see Chapter 5 of the <i>Capital Gains Guide</i> for	more information).		
You can only apply 2000 net capital losses against taxable capital gains. Your "2000 net capital loss pusible for capital sell" (lie of the amount of your 2000 allowable capital).	ital laggas which is mare th	an your 2000 toyable o	anital maina
3. Your "2000 net capital loss available for carryback" (line K) is the amount of your 2000 allowable cap			apitai gains.
 Applying a net capital loss carryback will result in a reduction of the capital gains deduction, if claimed It may also reduce capital gains deductions you claimed in subsequent years. 	d, in the year(s) of the loss	application.	
5. In 1997, 1998, and 1999, 3/4 of your capital gains were included in your income, and your net cap	ital losses were 3/4 of you	ur capital losses. This is	called the
"inclusion rate." Your inclusion rate for 2000 may be different, depending on the period(s) when you	r loss(es) occured. To cale	culate your inclusion rat	e for 2000,
as well as your adjustment factor for carrybacks, follow the instructions in Chapter 5 of the Capital 3/4, do not calculate an adjustment factor on line L below. Enter the amout from line K on line M.	Gains Guide. If your inclu	usion rate for 2000 turn	s out to be
2000 net capital loss available for carryback (see note 3 above)			14
Adjustment factor for carrybacks (see Note 5 above).			K
Adjusted 2000 capital loss available for carryback - multiply the amount on line K by the amount on line L			M
Subtract: Net capital loss to be applied to 1997	6636		
Net capital loss to be applied to 1998	6637		
Net capital loss to be applied to 1999	6638		
Subtotal			N
Balance of net capital loss available for carryforward (line M minus line N)			
Area IV – Listed personal property loss for o	carryback		
Amount of listed personal property losses which is more than listed personal property gains for the year available	e for carryback (refer to		1
Chapter 5 of the Capital Gains Guide).			
Subtract: Listed personal property loss to be applied to 1997 listed personal property net gains Listed personal property loss to be applied to 1998 listed personal property net gains	6642		
Listed personal property loss to be applied to 1999 listed personal property net gains Listed personal property loss to be applied to 1999 listed personal property net gains	6643		
Subtotal	6644	- ▶	1
Balance of listed personal property loss available for carryforward	<u> </u>	<u> </u>	
			<u> </u>
Area V – Restricted farm loss for carry	back ———		
Restricted farm loss for the year available for carryback (see the guide called Farming Income or Farming Income			1
Subtract: Restricted farm loss to be applied to 1997	6648		
Restricted farm loss to be applied to 1998	6649		
Restricted farm loss to be applied to 1999	6650		
Subtotal		- ▶	
Balance of restricted farm loss available for carryforward	_		
Certification —			
I hereby certify that the information given in this form is true, correct, and complete in ever	v respect		
Thereby sering that the information given in this form is true, correct, and complete in ever	y τουρουί.		
(signature of individual or authorized repr	resentative)		_
(Signature of monitorized repr			
Area code		Date Year	Month Day
Telephone number		6655	
			78.0
Do you have a balance of tax unpaid from another tax year? Yes No		\mathbf{C}	anadä
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