



# REQUEST FOR LOSS CARRYBACK

- Use this form to ask for the application of a loss from 2010 to any of the three previous tax years. Attach the completed form to your 2010 income tax return or to your request for an adjustment and send it to your tax centre. For tax centre addresses, go to [www.cra.gc.ca/tso](http://www.cra.gc.ca/tso).
- Complete only the sections that apply to you, and sign the certification section.
- You cannot carry back a loss to reduce any late-filing penalty for the year to which the loss is being applied.
- You can apply the refund arising from the loss carryback adjustment(s) to outstanding taxes owing for any tax year.
- You cannot carry back losses of a limited partnership.
- The lines we mention on this form refer to the *Income Tax and Benefit Return*. For details, see the *General Income Tax and Benefit Guide*.

Name (print)	Social insurance number
Address (print)	

## Section I – Non-capital loss for carryback

### Notes

1. Enter the amounts below without brackets.
2. The following amounts will reduce the income or increase the loss (as appropriate) from the source(s) to which they relate: capital cost allowance relating to investment in Canadian motion picture films (see line 232); deductions allowed under subsections 20(11) and 20(12) of the *Income Tax Act* (for more information, see Interpretation Bulletin IT-506, *Foreign Income Taxes as a Deduction from Income*); and repayments of a shareholder's loans.
3. If you have an amount on line 224 of your income tax return, deduct the amount against either your investment income or loss, or your partnership (limited or non-active partners) income or loss, whichever applies. Do not deduct the amount twice.
4. For more information, see Guide T4011, *Preparing Returns for Deceased Persons*.

	Income		Loss	
Employment income or loss (lines 101 and 104 <b>minus</b> lines 207, 212, 229, and 231) . . . . .				
Investment income or loss (lines 120 and 121 <b>minus</b> line 221) . . . . .	+		+	
Partnership (limited or non-active partners) income or loss (from line 122) . . . . .	+		+	
Rental income or loss (from line 126) . . . . .	+		+	
Business income or loss (from line 135) . . . . .	+		+	
Professional income or loss (from line 137) . . . . .	+		+	
Commission income or loss (from line 139) . . . . .	+		+	
Farming income or loss (from line 141) . . . . .	+		+	
Fishing income or loss (from line 143) . . . . .	+		+	
Taxable capital gains (from line 127) . . . . .	+		Nil	
Non-taxable income (from line 147) . . . . .	+		Nil	
Net capital losses of other years (from line 253) (see note 4 above.) . . . . .	Nil		+	
Capital gains deduction (from line 254) . . . . .	Nil		+	
Business investment loss (from line 217) . . . . .	Nil		+	
Canadian Forces personnel and police deduction (from line 244) . . . . .	Nil		+	
Employee home relocation loan deduction (from line 248) . . . . .	Nil		+	
Security options deductions (from line 249) . . . . .	Nil		+	
Other payments deduction (from line 250) . . . . .	Nil		+	
Income exempt under a tax treaty, adult basic education tuition assistance, and the deduction for employees of prescribed international organizations (from line 256) . . . . .	Nil		+	
Income from other sources (from lines 113, 114, 115, 116, 117, 119, 125, 128, 129, and 130) . . . . .	+		Nil	
Subtotal . . . . .	=	A	=	B
<b>Subtract:</b> Amounts on lines 208, 209, 210, 213, 214, 215, 219, 220, 222, 223, 232, and 235 (except amounts in Note 2 above) . . . . .	-			
Subtotal (if negative, enter "0") . . . . .	=	▶		C
<b>Subtract:</b> Line C from line B (if negative, enter "0") . . . . .				D
<b>Subtract:</b> Whichever is less, line D above or line H on the back of this form . . . . .				E
Total non-capital loss for the year available for carryback (line D <b>minus</b> line E – if negative, enter "0") . . . . .				F
Non-capital loss to be applied to 2007 . . . . .	6625			
Non-capital loss to be applied to 2008 . . . . .	6626	+		
Non-capital loss to be applied to 2009 . . . . .	6627	+		
Subtotal – <b>Add</b> lines 6625, 6626, and 6627. The subtotal cannot be more than line F . . . . .	=	▶		G
<b>Balance of non-capital loss available for carryforward</b> (line F <b>minus</b> line G) . . . . .				=

**Section II – Farming or fishing loss for carryback**

Loss from farming or fishing .....				
<b>Subtract:</b> Income from farming or fishing .....	-			
Subtotal (if negative, enter "0") .....	=			H
Farming or fishing loss available for carryback (enter the amount from line E) .....				I
Farming or fishing loss to be applied to 2007 .....	6630			
Farming or fishing loss to be applied to 2008 .....	6631	+		
Farming or fishing loss to be applied to 2009 .....	6632	+		
Subtotal – <b>Add</b> lines 6630, 6631, and 6632. The subtotal cannot be more than line I. ....	=			J
<b>Balance of farming or fishing loss available for carryforward</b> (line I <b>minus</b> line J) .....				=

**Section III – Net capital loss for carryback**

**Notes**

1. Use this section to apply 2010 net capital losses only. For more information, see Chapter 5 of Guide T4037, *Capital Gains*.
2. You can only apply 2010 net capital losses against taxable capital gains.
3. Your "2010 net capital loss available for carryback" (line K) is the amount of your 2010 allowable capital losses, less your 2010 taxable capital gains. If negative, enter "0".
4. Applying a net capital loss carryback will result in a reduction of the capital gains deduction, if claimed, in the year(s) of the loss application. It may also reduce capital gains deductions you claimed in the following years.
5. For information on net capital loss available for carryforward, see Chapter 5 of Guide T4037.

2010 net capital loss from line 199 on Schedule 3, <i>Capital Gains (or losses)</i> , available for carryback (see Note 3 above) .....				
Net capital loss to be applied to 2007 – cannot be more than line K .....	6636			L
Net capital loss to be applied to 2008 – cannot be more than line K <b>minus</b> line L .....	6637	+		M
Net capital loss to be applied to 2009 – cannot be more than line K <b>minus</b> lines L and M .....	6638	+		N
Subtotal – <b>Add</b> lines 6636, 6637, and 6638 .....	=			O
<b>Balance of net capital loss available for carryforward</b> (line K <b>minus</b> line O – see Note 5 above) .....				=

**Section IV – Listed personal property loss for carryback**

Amount of listed personal property losses that is more than listed personal property gains for the year available for carryback (see Chapter 5 of Guide T4037, <i>Capital Gains</i> ) .....				
Listed personal property net loss to be applied to 2007 listed personal property net gains .....	6642			
Listed personal property net loss to be applied to 2008 listed personal property net gains .....	6643	+		
Listed personal property net loss to be applied to 2009 listed personal property net gains .....	6644	+		
Subtotal – <b>Add</b> lines 6642, 6643, and 6644. The subtotal cannot be more than line P .....	=			Q
<b>Balance of listed personal property loss available for carryforward</b> (line P <b>minus</b> line Q) .....				=

**Section V – Restricted farm loss for carryback**

Restricted farm loss for the year available for carryback .....				
Restricted farm loss to be applied to 2007 .....	6648			
Restricted farm loss to be applied to 2008 .....	6649	+		
Restricted farm loss to be applied to 2009 .....	6650	+		
Subtotal – <b>Add</b> lines 6648, 6649, and 6650. The subtotal cannot be more than line R .....	=			S
<b>Balance of restricted farm loss available for carryforward</b> (line R <b>minus</b> line S) .....				=

**Certification**

I certify that the information given on this form is correct and complete.

\_\_\_\_\_

(Signature of individual or authorized representative)

Telephone number				
Date	6655	Year	Month	Day