

Request for Loss Carryback

- Use this form to ask for the application of a loss from 2014 to any of the three previous tax years. Attach the completed form to your 2014 income tax and benefit 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.
- 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 cannot carry back losses of a limited partnership.
- The lines we mention on this form refer to the income tax and benefit return. For more information, see the *General Income Tax and Benefit Guide*.

Name	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 and benefit 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 minus lines 207, 212, 229, and 231)	_____			_____	
Investment income or loss (lines 120 and 121 minus 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
Subtract – Amounts on lines 208, 210, 213, 214, 215, 219, 220, 222, 223, 232, and 235 (except amounts in note 2 above)	- _____			- _____	C
Subtotal – If negative, enter "0"	= _____		▶	= _____	D
Subtract – Line C from line B (if negative, enter "0")	= _____			= _____	E
Subtract – Whichever is less, line D above or line H on the back of this form	= _____			= _____	F
Total non-capital loss for the year available for carryback (line D minus line E) – If negative, enter "0"	= _____			= _____	
Non-capital loss to be applied to 2011	6625 _____			_____	
Non-capital loss to be applied to 2012	6626 + _____			_____	
Non-capital loss to be applied to 2013	6627 + _____			_____	
Subtotal – Add lines 6625, 6626, and 6627. The subtotal cannot be more than line F	= _____		▶	= _____	G
Balance of non-capital loss available for carryforward (line F minus line G)	= _____			= _____	

