



CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2000

Use this form if you had any investment income or investment expenses for 2000.

Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.

Even if you are not claiming a capital gains deduction in 2000, you should still complete this form if you had any investment income or expenses in 2000.

Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep one copy for your records and attach the other copy to your return.

If you need more information, contact your tax services office.

Note

If you have capital gains other than from the disposition of qualified farm property or qualified small business corporation shares in 2000, you should start by completing Chart A on the back of this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 - Investment expenses claimed on your 2000 return

Table with 7 rows for investment expenses (Carrying charges, Net rental losses, etc.) and a total line. Includes a box with '6808' and a line with 'A'.

Part 2 - Investment income reported on your 2000 return

Table with 6 rows for investment income (Investment income, Net rental income, etc.) and a total line. Includes boxes with '6810' and '6811' and a line with 'B'.

Other investment expenses

Include: • repayments of inducements • repayments of refund interest • the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$27,000) • sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5) • foreign non-business tax under subsections 20(11) and 20(12) • life insurance premiums deducted from property income • capital cost allowance claimed on certified films and videotapes • farming losses claimed by a non-active partner or a limited partner

Do not include: • expenses incurred to earn business income • repayment of shareholders' loans deducted under paragraph 20(1)(j) • interest paid on money borrowed to: i) buy an income-averaging annuity contract; ii) pay a premium under a registered retirement savings plan; iii) make a contribution to a registered pension plan; or iv) make a contribution to a deferred profit-sharing plan

Other property income

Include: • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from Net Income Stabilization Account (NISA) Fund No. 2

Do not include: • income amounts that relate to business income • payments received from an income-averaging annuity contract • payments received from an annuity contract bought under a deferred profit-sharing plan • shareholders' loans included in income under subsection 15(2)

Do not use this area

6813

**Part 3 – Cumulative net investment loss (CNIL)**

Total investment expenses claimed in 2000 (from line A in Part 1) .....	_____	14	
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 1999. If you did not complete Form T936 for 1999, see note 1 below .....	<u>+</u> _____	15	
Cumulative investment expenses (total of lines 14 and 15) .....	<u>=</u> _____	▶	_____ 16
Total investment income reported in 2000 (from line B in Part 2) .....	_____	17	
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 1999. If you did not complete Form T936 for 1999, see note 2 below .....	<u>+</u> _____	18	
Cumulative investment income (total of lines 17 and 18) .....	<u>=</u> _____	▶	<u>-</u> _____ 19
<b>Cumulative net investment loss (CNIL) to December 31, 2000</b> (line 16 minus line 19; if negative, enter "0") .....	<u>=</u> _____		<u>_____</u> C

If you are claiming a capital gains deduction on your 2000 return, enter the amount from line C on line 23 of Form T657.

**Notes**

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 1999 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 of Form T936 for 2000.
- To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 1999 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 of Form T936 for 2000.

**Chart A**

Enter the amount from line 17 (also line 199) in Part 4 of Schedule 3 (if negative, show it in brackets) .....	_____	1	
Enter the amount from line 173 in Part 2 of Schedule 3 .....	<u>+</u> _____	2	
Line 1 <b>plus</b> line 2 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 4 to 23, and enter "0" on line 24 .....	<u>=</u> _____	3	
Enter the amount from line 1 above (if negative, enter "0") .....	_____	4	
Enter the total of the amounts from lines 202, 204, and 211 in Part 1 of Schedule 3 (if negative, show it in brackets) .....	_____	5	
If you reported an amount on line 295 in Part 1 of Schedule 3, enter the total of the amounts from lines 6683 and 6690 in Area I of Form T2017 .....	<u>+</u> _____	6	
Line 5 <b>plus</b> line 6 .....	<u>=</u> _____	7	
Enter the total of the amounts from lines 107, 110, and 124 in Part 2 of Schedule 3 (if negative, show it in brackets) .....	_____	8	
If you reported an amount on line 192 in Part 2 of Schedule 3, enter the total of the amounts from lines 6681 and 6688 in Area II of Form T2017 .....	<u>+</u> _____	9	
Line 8 <b>plus</b> line 9 .....	<u>=</u> _____	10	
Enter the total of the amounts from lines 5651, 5653, and 5655 in Part 3 of Schedule 3 (if negative, show it in brackets) .....	_____	11	
If you reported an amount on line 5670 in Part 3 of Schedule 3, enter the total of the amounts from lines 6676 and 6677 in Area III of Form T2017 .....	<u>+</u> _____	12	
Line 11 <b>plus</b> line 12 .....	<u>=</u> _____	13	
Line 7 <b>plus</b> line 10 <b>plus</b> line 13 (if negative, enter "0") .....	<u>_____</u>	14	
Line 14 <b>multiplied</b> by your inclusion rate (obtained from line 16 in Part 4 of Schedule 3) .....	<u>-</u> _____	15	
Line 4 <b>minus</b> line 15 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 17 to 23, and enter "0" on line 24 .....	<u>=</u> _____	16	
Total net non-eligible taxable capital gains (line 3 or line 16, <b>whichever is less</b> ). If the amount on this line includes an amount from a T3 slip, complete lines 18 to 22 below. Otherwise, enter "0" on line 23 .....	_____	17	
Enter the amount from box 21 of all 2000 T3 slips .....	_____	18	
Enter the amount from box 30 of all 2000 T3 slips .....	<u>-</u> _____	19	
Line 18 <b>minus</b> line 19 .....	<u>=</u> _____	20	
Enter the portion, if any, of the following amounts from Schedule 3 (line 298 in Part 1, line 195 in Part 2, and line 5673 in Part 3), used to reduce the gain on line 20 .....	<u>-</u> _____	21	
Line 20 <b>minus</b> line 21 .....	<u>=</u> _____	22	
Line 22 <b>multiplied</b> by your inclusion rate (obtained from line 16 in Part 4 of Schedule 3) .....	<u>-</u> _____	23	
<b>Additional investment income</b> (line 17 <b>minus</b> line 23; if negative, enter "0") .....	<u>=</u> _____	24	