



CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2002

- Use this form if you had any investment income or investment expenses for 2002.
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 2002, you should still complete this form if you had any investment income or expenses in 2002.
Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
If you need more information, contact us at 1-800-959-8281.

Note

If you have capital gains other than from the disposition of qualified farm property or qualified small business corporation shares in 2002, 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 2002 return

Table with 7 rows for investment expenses: Carrying charges and interest expenses, Net rental losses, Limited or non-active partnership losses, Limited partnership losses of other years after 1985, 50% of exploration and development expenses, Any other investment expenses claimed in 2002, and Total investment expenses claimed in 2002.

Part 2 - Investment income reported on your 2002 return

Table with 7 rows for investment income: Investment income, Net rental income, Net income from limited or non-active partnership, Any other property income reported in 2002, 50% of income from the recovery of exploration and development expenses, Additional investment income, and Total investment income reported in 2002.

Other investment expenses

Include: repayments of inducements, repayments of refund interest, the uncollectible portion of proceeds from dispositions of depreciable property, sale of agreement for sale or mortgage, foreign non-business tax, life insurance premiums, capital cost allowance, farming losses.

Do not include: expenses incurred to earn business income, repayment of shareholders' loans, interest paid on money borrowed, contribution to a registered pension plan.

Other property income

Include: amounts from insurance proceeds, home insulation or energy conversion grants, payments received as an inducement or reimbursement, income from the appropriation of property, farming income, other income from a trust, allowable capital losses.

Do not include: income amounts that relate to business income, payments received from an income-averaging annuity contract, payments received from an annuity contract, shareholders' loans.

Do not use this area

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Part 3 – Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2002 (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 2001. If you did not complete Form T936 for 2001, see note 1 below.	<u>+</u> _____ _____	15
Cumulative investment expenses (total of lines 14 and 15)	<u>=</u> _____ _____	▶ _____ _____ 16
Total investment income reported in 2002 (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 2001. If you did not complete Form T936 for 2001, see note 2 below.	<u>+</u> _____ _____	18
Cumulative investment income (total of lines 17 and 18)	<u>=</u> _____ _____	▶ <u>-</u> _____ _____ 19
Cumulative net investment loss (CNIL) to December 31, 2002 (line 16 minus line 19; if negative, enter "0")	<u>=</u> _____ _____	C

If you are claiming a capital gains deduction on your 2002 return, enter the amount from line C on line 28 of Form T657 for 2002.

- Notes**
- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2001 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 above.
 - To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2001 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 above.

Chart A

Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets)	_____ _____	1
Enter the amount from line 173 of Schedule 3	<u>+</u> _____ _____	2
Line 1 plus line 2 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 4 to 16, and enter "0" on line 17.	<u>=</u> _____ _____	3
Enter the amount from line 1 above (if negative, enter "0")	_____ _____	4
Enter the total of the amounts from lines 107, 110, and 124 of Schedule 3 (if negative, show it in brackets)	_____ _____	5
If you reported an amount on line 192 of Schedule 3, enter the total of the amounts from lines 6683 and 6690 on Form T2017. Otherwise, enter the amount from line 5 on line 7.	<u>+</u> _____ _____	6
Line 5 plus line 6 (if negative, enter "0")	<u>=</u> _____ _____	7
Enter 1/2 of line 7	_____ _____	8
Line 4 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 16, and enter "0" on line 17.	<u>=</u> _____ _____	9
Total net non-eligible taxable capital gains (line 3 or line 9, whichever is less). If the amount on this line includes an amount from a T3 slip, complete lines 11 to 15 below. Otherwise, enter "0" on line 16.	_____ _____	10
Enter the amount from box 21 of all 2002 T3 slips	_____ _____	11
Enter the amount from box 30 of all 2002 T3 slips	<u>-</u> _____ _____	12
Line 11 minus line 12	<u>=</u> _____ _____	13
Enter the portion, if any, of the amount from line 195 of Schedule 3, used to reduce the gain on line 13	<u>-</u> _____ _____	14
Line 13 minus line 14	<u>=</u> _____ _____	15
Enter 1/2 of line 15	_____ _____	16
Additional investment income (line 10 minus line 16; if negative, enter "0")	<u>=</u> _____ _____	17