



CALCULATION OF CUMULATIVE NET INVESTMENT LOSS TO DECEMBER 31, 1989

- Complete this form if you have any "investment expenses" and/or "investment income" for 1989 or previous years (after 1987). These amounts must be cumulated in 1989 and combined with all such amounts in subsequent years if a capital gains deduction is to be claimed in any year. Investment income and expenses are defined in subsection 110.6(1) of the Income Tax Act. They include amounts relating to taxable dividends, interest, rents, royalties, limited or non-active partnerships, exploration and development and other property as listed in Notes 1 and 2 below.
- For further information on the calculation of cumulative net investment loss refer to the **1989 Capital Gains Tax Guide** available at your District Taxation Office.

Name in Full (Print)	Social Insurance Number												
	<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>												

CUMULATIVE INVESTMENT EXPENSES			
Investment expenses claimed on your 1989 return.			
ADD: (a) Carrying charges and interest expenses (from line 221)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
(b) Net rental loss reported at line 126	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
(c) Limited or non-active partnership loss (from line 122)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
(d) Limited partnership losses of other years (after 1985) (from line 251)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
(e) 50% of exploration and development expenses (from line 224)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
(f) Any other expenses claimed in 1989 to earn property income (from line 232)*	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
Total investment expenses claimed in 1989	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
ADD: Total Investment Expenses claimed in previous years (For 1989, report the amount calculated at line (R) on form T657 in 1988. If you did not complete form T657 in 1988, report the expense amounts described in (a) to (f) above as claimed on your 1988 return.)			
Cumulative Investment Expenses	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table> (A)		

CUMULATIVE INVESTMENT INCOME			
Investment income reported on your 1989 return.			
ADD: (a) Investment income (from lines 120 and 121)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
(b) Net rental income, including recaptured depreciation (from line 126)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
(c) Net income from limited or non-active partnership (from line 122)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
(d) 50% of income from the recovery of exploration and development expenses (from line 130)	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
(e) Any other property income reported at line 130**	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
Total investment income reported in 1989	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table>		
ADD: Total Investment Income reported in previous years (For 1989, report the amount calculated at line (S) on form T657 in 1988. If you did not complete form T657 in 1988, report the income amounts described in (a) to (e) above as reported on your 1988 return.)			
Cumulative Investment Income	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table> (B)		

CUMULATIVE NET INVESTMENT LOSS			
Cumulative Investment Expenses (line (A)) minus Cumulative Investment Income (line (B)): If negative (if income exceeds expenses) enter zero. This amount must be entered at line 15 on form T657 or form T657A if a capital gains deduction is being claimed on your 1989 return.			
	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%;"></td></tr></table> (C)		

NOTES

* 1. Other expenses claimed to earn property income include repayments of shareholders' loans, repayments of inducements, repayments of refund interest, uncollectible portion of proceeds from disposition of depreciable property, sale of agreement for sale or mortgage included in proceeds of disposition in a previous year, foreign non-business tax under SS20(11) and SS20(12), annuity contract payments under SS20(19), debt obligations under SS20(21) and Capital Cost Allowance claimed on certified films and videotapes.

Do not include expenses incurred to earn business income, interest paid or money borrowed to acquire an Income Averaging Annuity Contract or installment interest paid on past service contributions to a Registered Pension Plan.

** 2. Other property income to be reported includes amounts from insurance proceeds in respect of depreciable property, home insulation or energy conservation grants and payments received as an inducement or reimbursement. Also included are other income from a trust and appropriation of property, payments, benefits or loan received as a shareholder.

Do not include income amounts that relate to business income or payments received under an Income Averaging Annuity Contract.

Part 2 – Eligible Children

An eligible child is a child who is, at any time during the year,

- under 14 (born in 1975 or later), or
- 14 or over (born before 1975), dependent on you or your spouse and mentally or physically infirm.

An eligible child may be

- your child,
- your spouse's child, or
- a child for whom you have claimed a personal amount.

Be sure you include all your eligible children in Part 2, whether or not child care expenses were incurred for all of them.

2(A) Eligible children who were six years of age or under on December 31, 1989 (born in 1983 or later)

Name of child	Date of birth			If expenses relate to stay in boarding school, sports school, or camp, state number of weeks attended
	year	month	day	
	19			
	19			
	19			
	19			

2(B) Eligible children who were seven years of age or over (born before 1983)

Name of child	Date of birth			If child is physically or mentally infirm or impaired, state nature of infirmity or impairment	If expenses relate to stay in boarding school, sports school or camp, state number of weeks attended
	year	month	day		
	19				
	19				
	19				
	19				

Part 3 – Child Care Expense Payments

Provide details below of the individual(s) or organization(s) to whom the payments were made. If the payments were made to an individual, you must include his or her Social Insurance Number (S.I.N.)

Do not include payments made to

- the father, mother or supporting person of an eligible child listed in 2 above;
- a person for whom you or a supporting person claimed a personal amount;
- a person under 21 who is related to you or your spouse; and
- a boarding school, sports school or camp, which exceed \$120 per week per eligible child who was six years of age or under on December 31, 1989 or who has a severe and prolonged mental or physical impairment and for whom a completed copy of form T2201, Disability Credit Certificate, has been submitted and \$60 per week per other eligible child.

Do not include payments for

- medical or hospital care; and
- clothing, transportation or education costs.

3(A) Eligible children who were six years of age or under on December 31, 1989 (born in 1983 or later)

Name of child	Name of individual or organization	Address	Individual's Social Insurance Number	Amount of payment
Total 3(A)				

3(B) Eligible children who were seven years of age or over (born before 1983)

Name of child	Name of individual or organization	Address	Individual's Social Insurance Number	Amount of payment
Total 3(B)				

Part 4 – Limitations

The limitations on amounts that may be claimed as a deduction are:

Limitation "A" – Total payments: Enter the combined totals of amounts from Parts 3(A) and 3(B)	Limitation A <input type="text"/>
Limitation "B" – Enter 2/3 of your "earned income". See Chapter 1, under the heading "Earned income" in the <i>1989 Child Care Expenses Tax Guide</i> for more information	Limitation B <input type="text"/>
Limitation "C" – Enter \$4,000 × the number of eligible children listed in Part 2(A) plus \$4,000 × the number of eligible children listed in Part 2(B) who have a severe and prolonged mental or physical impairment and for whom a completed copy of form T2201, Disability Credit Certificate, has been submitted Add: \$2,000 × the number of other eligible children listed in Part 2(B) for whom you have not already claimed \$4,000	<input type="text"/> <input type="text"/> Limitation C <input type="text"/>
Limitation "D" – Applicable if Part 1(C) on the front of this form is checked Enter \$120 × the number of eligible children listed in Part 2(A) and \$120 × the number of eligible children listed in Part 2(B) who have a severe and prolonged mental or physical impairment and for whom a completed copy of form T2201, Disability Credit Certificate, has been submitted Add: \$60 × the number of other eligible children listed in Part 2(B) for whom you have not already claimed \$120 Multiply this amount by the number of weeks shown in Part 1(D) on the front of this form	<input type="text"/> <input type="text"/> <input type="text"/> × Limitation D <input type="text"/>

Part 5 – Allowable Deduction

Enter on line (1) the least of: Limitation "A", "B", "C" or, if applicable, "D"	(1)	<input type="text"/>
Enter the amount deducted as child care expenses for 1989 by each supporting person, other than yourself, to whom limitation "D" applies	(2)	<input type="text"/>
Allowable claim: line (1) minus line (2) (enter this amount on line 214 on page 2 of your return)	(3)	<input type="text"/>