



## Investment income

Enter the cumulative investment expenses from line 414 ▶   414

Investment income reported in the year

Taxable dividend income (line 03 of the T3 return)	<input type="text"/>	<input type="text"/> X 1.25	=	<input type="text"/>	<input type="text"/>	421
Foreign investment income (line 04 of the T3 return)	<input type="text"/>		+	<input type="text"/>	<input type="text"/>	422
Other investment income (line 05 of the T3 return)	<input type="text"/>		+	<input type="text"/>	<input type="text"/>	423
Net rental income (line 09 of the T3 return)	<input type="text"/>		+	<input type="text"/>	<input type="text"/>	424
Specified member's share of partnership's net income other than taxable capital gains (see Note 3)	<input type="text"/>		425 • +	<input type="text"/>	<input type="text"/>	425
Other property income (see Note 4)	<input type="text"/>		426 • +	<input type="text"/>	<input type="text"/>	426
Taxable capital gains (losses) for the year (total of amounts from line 122 of Schedule 1, line 25 of Form T1055, and line 308 of Schedule 3, if applicable)	<input type="text"/>			<input type="text"/>	<input type="text"/>	427
Amount from line 311 of Schedule 3, if applicable	<input type="text"/>	-		<input type="text"/>	<input type="text"/>	428
<b>Subtotal</b> (line 427 minus line 428; if negative, enter "0")	<input type="text"/>	=	▶ +	<input type="text"/>	<input type="text"/>	429
<b>Total investment income reported in the year</b> (add lines 421 to 426 and 429)	<input type="text"/>		=	<input type="text"/>	<input type="text"/>	430

Total investment income reported in previous years  
(line 432 of previous year's Schedule 4)

431 • +   431

**Cumulative investment income** (line 430 plus line 431)

=   ▶ -   432

**Cumulative net investment loss** (line 414 minus line 432; if negative, enter "0")

Enter this amount on line 326 of Schedule 3.

=   433

### Note 3

- A specified member is a limited partner or a partner who is not actively engaged in a partnership business or in a similar business outside of the partnership.

### Note 4

- Other property income can include:
  - recaptured capital cost allowance related to property income, including insurance proceeds (other than amounts included on line 424);
  - amounts paid out of Net Income Stabilization Account (NISA) Fund 2, reported on line 10 of the T3 return;
  - home insulation or energy conversion grants under paragraph 12(1)(u);
  - payments received as an inducement or reimbursement; and
  - income from the appropriation of property to a shareholder.