

Area II – Farming or fishing loss for carryback

Loss from farming or fishing		
Subtotal: Income from farming or fishing		
Subtotal (if negative, enter "0")		H

Farming or fishing loss available for carryback (enter the amount from line E)				I
Subtotal				
Subtract: Farming or fishing loss to be applied to 1997	6630			
Farming or fishing loss to be applied to 1998	6631			
Farming or fishing loss to be applied to 1999	6632			
Subtotal				
Balance of farming or fishing loss available for carryforward (line I minus line J — if negative, enter "0")				J

Area III – Net capital loss for carryback

- Notes:**
- Use this form for applying only 2000 net capital losses (see Chapter 5 of the *Capital Gains Guide* for more information).
 - You can only apply 2000 net capital losses against taxable capital gains.
 - Your "2000 net capital loss available for carryback" (line K) is the amount of your 2000 allowable capital losses which is more than your 2000 taxable capital gains.
 - Applying a net capital loss carryback will result in a reduction of the capital gains deduction, if claimed, in the year(s) of the loss application. It may also reduce capital gains deductions you claimed in subsequent years.
 - In 1997, 1998, and 1999, 3/4 of your capital gains were included in your income, and your net capital losses were 3/4 of your capital losses. This is called the "inclusion rate." Your inclusion rate for 2000 may be different, depending on the period(s) when your loss(es) occurred. To calculate your inclusion rate for 2000, as well as your adjustment factor for carrybacks, follow the instructions in Chapter 5 of the *Capital Gains Guide*. If your inclusion rate for 2000 turns out to be 3/4, do not calculate an adjustment factor on line L below. Enter the amount from line K on line M.

2000 net capital loss available for carryback (see note 3 above)				K
Adjustment factor for carrybacks (see Note 5 above)				L
Adjusted 2000 capital loss available for carryback - multiply the amount on line K by the amount on line L				M
Subtotal				
Subtract: Net capital loss to be applied to 1997	6636			
Net capital loss to be applied to 1998	6637			
Net capital loss to be applied to 1999	6638			
Subtotal				
Balance of net capital loss available for carryforward (line M minus line N)				N

Area IV – Listed personal property loss for carryback

Amount of listed personal property losses which is more than listed personal property gains for the year available for carryback (refer to Chapter 5 of the *Capital Gains Guide*).

Subtotal				
Subtract: Listed personal property loss to be applied to 1997 listed personal property net gains	6642			
Listed personal property loss to be applied to 1998 listed personal property net gains	6643			
Listed personal property loss to be applied to 1999 listed personal property net gains	6644			
Subtotal				
Balance of listed personal property loss available for carryforward				

Area V – Restricted farm loss for carryback

Restricted farm loss for the year available for carryback (see the guide called *Farming Income or Farming Income and NISA*)

Subtotal				
Subtract: Restricted farm loss to be applied to 1997	6648			
Restricted farm loss to be applied to 1998	6649			
Restricted farm loss to be applied to 1999	6650			
Subtotal				
Balance of restricted farm loss available for carryforward				

Certification

I hereby certify that the information given in this form is true, correct, and complete in every respect.

(signature of individual or authorized representative)

Telephone number	Area code						
						Date	
						6655	
						Year	
						Month	
						Day	

Do you have a balance of tax unpaid from another tax year? Yes No

