

## REQUEST FOR LOSS CARRYBACK

- Use this form to request the application of a loss from 2004 to any of the three previous tax years. Attach it to your 2004 income tax return or to your request for an adjustment and send it to your tax centre.
- Complete only the sections that apply to you. Make sure to sign the certification section of this form.
- You may apply the refund arising from the loss carryback adjustment(s) to outstanding taxes owing for any tax year.
- You cannot carry back a loss to reduce any late-filing penalty for the year to which the loss is being applied.
- You cannot carry back losses of a limited partnership.
- You can find the lines and guide items referred to in this form in the *General Income Tax and Benefit Guide*.

Full name (print)	Social insurance number										
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Address (print)											

### Section I – Non-capital loss for carryback

- Notes:**
1. Enter the amounts below without brackets.
  2. The following amounts will reduce the income or increase the loss (as appropriate) from the source(s) to which they relate: Capital cost allowance relating to investment in Canadian motion picture films (see guide item 232); deductions allowed under subsections 20(11) and 20(12) of the *Income Tax Act* (for more information, see Interpretation Bulletin IT-506, *Foreign Income Taxes as a Deduction From Income*); and repayments of shareholder's loans.
  3. If you have an amount on line 224 of your income tax return, deduct the amount against either your investment income or loss, or your partnership (limited or non-active partners) income or loss, whichever applies. Do not deduct the amount twice.

	Income			Loss
Employment income or loss (lines 101 and 104 of your income tax return <b>minus</b> lines 207, 212, 229, and 231)				
Investment income or loss (lines 120 and 121 of your income tax return <b>minus</b> line 221)				
Partnership (limited or non-active partners) income or loss (from line 122 of your income tax return)				
Rental income or loss (from line 126 of your income tax return)				
Business income or loss (from line 135 of your income tax return)				
Professional income or loss (from line 137 of your income tax return)				
Commission income or loss (from line 139 of your income tax return)				
Farming income or loss (from line 141 of your income tax return)				
Fishing income or loss (from line 143 of your income tax return)				
Taxable capital gains (from line 127 of your income tax return)				Nil
Non-taxable income (from line 147 of your income tax return)				Nil
Net capital losses of other years (from line 253 of your income tax return)	Nil			
Capital gains deduction (from line 254 of your income tax return)	Nil			
Business investment loss (from line 217 of your income tax return)	Nil			
Canadian Forces personnel and police deduction (from line 244 of your income tax return)	Nil			
Employee home relocation loan deduction (from line 248 of your income tax return)	Nil			
Security options deductions (from line 249 of your income tax return)	Nil			
Other payments deduction (from line 250 of your income tax return)	Nil			
Income exempt under a tax treaty and adult basic education tuition assistance (see guide item 256)	Nil			
Income from other sources (from lines 113, 114, 115, 119, 128, 129, and 130 of your income tax return)				Nil
Subtotal			A	B
Subtract: Amounts on lines 208, 209, 214, 215, 219, 220, 222, 232, and 235 (except amounts in Note 2 above)				
Subtotal (if negative, enter "0")			▶	C
Subtract: Line C from line B (if negative, enter "0")				D
Subtract: Whichever is less, line D or line H (Line H is on the back of this form)				E
Total non-capital loss for the year available for carryback (line D <b>minus</b> line E – if negative, enter "0")				F
Subtract: Non-capital loss to be applied to 2001	6625			
Non-capital loss to be applied to 2002	6626			
Non-capital loss to be applied to 2003	6627			
Subtotal			▶	G
<b>Balance of non-capital loss available for carryforward</b> (line F <b>minus</b> line G – if negative, enter "0")				

**Section II – Farming or fishing loss for carryback**

Loss from farming or fishing		
Subtract: 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
Subtract: Farming or fishing loss to be applied to 2001	6630		
Farming or fishing loss to be applied to 2002	6631		
Farming or fishing loss to be applied to 2003	6632		
Subtotal			J
<b>Balance of farming or fishing loss available for carryforward</b> (line I minus line J – if negative, enter "0")			

**Section III – Net capital loss for carryback**

- Notes:**
1. Use this section for applying 2004 net capital losses only (see Chapter 5 of the *Capital Gains* guide for more information).
  2. You can only apply 2004 net capital losses against taxable capital gains.
  3. Your "2004 net capital loss available for carryback" (line K), is the amount of your 2004 allowable capital losses less your 2004 taxable capital gains, (if negative enter 0).
  4. 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 the following years.
  5. For information on net capital loss available to carryforward, see Chapter 5 of the *Capital Gains* guide.

2004 net capital loss from line 199 on Schedule 3, Capital Gains (or losses) available for carryback (see note 3 above).			K
Net capital loss to be applied to 2001 – cannot be more than line K	6636		L
Net capital loss to be applied to 2002 – cannot be more than line K minus line L	6637		M
Net capital loss to be applied to 2003 – cannot be more than line K minus line L and M	6638		N
Subtotal – add lines L to N			O
<b>Balance of net capital loss available for carryforward</b> – line K minus line O (See note 5 above).			

**Section IV – Listed personal property loss for carryback**

Amount of listed personal property losses that is more than listed personal property gains for the year available for carryback (see Chapter 5 of the <i>Capital Gains</i> guide)			
Subtract: Listed personal property net loss to be applied to 2001 listed personal property net gains	6642		
Listed personal property net loss to be applied to 2002 listed personal property net gains	6643		
Listed personal property net loss to be applied to 2003 listed personal property net gains	6644		
Subtotal			
<b>Balance of listed personal property loss available for carryforward</b>			

**Section V – Restricted farm loss for carryback**

Restricted farm loss for the year available for carryback (see the <i>Farming Income</i> guide or <i>Farming Income and the CAIS Program</i> guide)			
Subtract: Restricted farm loss to be applied to 2001	6648		
Restricted farm loss to be applied to 2002	6649		
Restricted farm loss to be applied to 2003	6650		
Subtotal			
<b>Balance of restricted farm loss available for carryforward</b>			

**Certification**

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

\_\_\_\_\_  
(signature of individual or authorized representative)

Telephone number	Area code							Date	Year	Month	Day
								6655			