



- For use by an individual to claim a 1989 loss carry-back(s) under sections 111 and 41 of the Income Tax Act.
- One completed copy of this request should be filed with your 1989 T1 Individual Income Tax Return.
- If you wish to claim a loss carry-forward in a future year, it will be your responsibility to claim such a loss on your income tax return for those years following the year of the loss within the limitations of sections 111 and 41 of the Income Tax Act.
- Credits arising from the loss carry-back adjustment(s) may be applied to outstanding taxes owing for this or any other taxation year.
- Any late filing penalty applicable to the return for the taxation year to which the loss is being applied will not be reduced by the loss carry-back(s).

NAME IN FULL (print)	
ADDRESS (print)	SOCIAL INSURANCE NUMBER

**AREA I — Non-Capital Loss for Carry-Back**

- NOTES: 1. All amounts entered below should be entered without brackets.  
 2. In computing the income or loss from a source as set out at the lines provided below, amounts deducted at lines 207, 212, 221, 229 as well as certain amounts deducted at lines 232 and 256 (see note 3 below) from the T1 Return will reduce the income or increase the loss (as appropriate) from the source(s) to which they relate.  
 3. The following amounts will also reduce the income or increase the loss (as appropriate) from the source(s) to which they relate: repayments of salary and wages (see guide item 232A); capital cost allowance relating to investment in Canadian motion picture films (see guide item 232C); deductions allowed by authority of subsections 20(11) and 20(12) of the Income Tax Act and repayments of shareholder's loans.

	INCOME	LOSS
Employment Income/Loss		
Investment Income/Loss		
Partnership (limited or non active) Income/Loss		
Rental Income/Loss		
Business Income/Loss		
Professional Income/Loss		
Commission Income/Loss		
Farming Income/Loss		
Fishing Income/Loss		
Taxable Capital Gains (Line 127 of T1 Return)		NIL
Capital Gains Deduction (Line 254 of T1 Return)	NIL	
Allowable Business Investment Loss (Line 217 of T1 Return)	NIL	
Employee Home Relocation Loan Deduction (Line 248 of T1 Return)	NIL	
Stock Option and Shares Deductions (Line 249 of T1 Return)	NIL	
Income exempted by treaty (see guide item 256)	NIL	
Income from Other Sources (Lines 113, 114, 115, 118, 119, 128, 129 and 130 from T1 Return)		NIL
Subtotal	(A)	(B)
Subtract: Amounts at lines 208, 214, 215, 219, 220, 224, 232 and 235 (except amounts listed in note 3 above)		
Subtotal (If negative, enter NIL)		(C)
Subtract: Line (C) from Line (B) (If negative, enter NIL)		(D)
Subtract: The lesser of Line (I) and Line (J) from box in area II below		(E)
Subtotal: (If negative, enter NIL)		(F)
Subtract: Accumulated Forward Averaging Amount Withdrawal (Line 237 of T1 Return)		(G)
Total Non-Capital Loss for the year (If negative, enter NIL)		(H)
Non-Capital Loss available for carry-back: Enter amount from line (H) above		
Subtract: Non-Capital Loss to be applied to 1986		
Non-Capital Loss to be applied to 1987		
Non-Capital Loss to be applied to 1988		
Subtotal		(J)
Balance of Non-Capital Loss available for carry-forward		

**AREA II — Farm/Fish Loss for Carry-Back**

Loss from Farming/Fishing		
Subtract: Income from Farming/Fishing		
Subtotal (If negative, enter NIL)		(I)
Amount from line (D) above		(J)

Enter the lesser of line (I) and line (J) from box above		(K)
Enter amount from line (G) in AREA I above		
Subtract: Amount from line (F) in AREA I above		
Subtotal (If negative, enter NIL)		(L)
Farm/Fish Loss available for carry-back (Subtract line (L) from line (K). If negative, enter NIL)		(M)
Enter amount from line (M)		
Subtract: Farm/Fish Loss to be applied to 1986		
Farm/Fish Loss to be applied to 1987		
Farm/Fish Loss to be applied to 1988		
Subtotal		(N)
Balance of Farm/Fish Loss Available for carry-forward		

**AREA III — Net Capital Loss for Carry-Back**

- NOTES: 1) This form is to be used for applying 1989 Net Capital Losses only (Refer to Chapter 2 of the Capital Gains Tax Guide for further information).  
 2) 1989 Net Capital Losses may only be applied against Taxable Capital Gains.  
 3) The calculation of the "Net Capital Loss for carry-back purposes" (line (O) and line (R)) is required to accommodate the difference between the inclusion rate for capital gains and losses for the loss year and the inclusion rate for capital gains and losses for the particular year in which the loss is deducted.  
 4) The amount of 1989 Allowable Capital Losses in excess of 1989 Taxable Capital Gains represents the "1989 Net Capital Loss available for "Carry-back" (line (N)).  
 5) The application of a Net Capital Loss carry-back will result in a reduction of the Capital Gains Deduction, if claimed, in the year(s) of the loss application.

1989 Net Capital Loss available for carry-back (see note 4) above					
Net Capital Loss for carry-back purposes to 1986 and/or 1987 (3/4 of line (N) amount)					(N)
Subtract: Net Capital Loss to be applied to 1986					(O)
Net Capital Loss to be applied to 1987					
Subtotal					(P)
Balance of Net Capital Loss after application to 1986 and/or 1987 (line (O) minus line (P))					(Q)
Net Capital Loss for carry-back purposes to 1988 (4/3 of line (Q) amount)					(R)
Subtract: Net Capital Loss to be applied to 1988					(S)
Balance of Net Capital Loss available for carryforward (line (R) minus line (S))					(T)

**AREA IV — Listed Personal Property Loss for Carry-Back**

Excess of L.P.P. Losses over L.P.P. Gains for the year which is available for carry-back.					
Subtract: Listed Personal Property Loss to be applied to 1986 L.P.P. net gains.					
Listed Personal Property Loss to be applied to 1987 L.P.P. net gains.					
Listed personal Property Loss to be applied to 1988 L.P.P. net gains.					
Subtotal					
Balance of Listed Personal Property Loss available for carry-forward					

Note: The Listed Personal Property Loss applied in preceding years will effect a reduction to Net Income based on the inclusion rate for capital gains and losses pertaining to the year the loss is applied (1/2 for 1986 and 1987, 2/3 for 1988).

**AREA V — Restricted Farm Loss for Carry-Back**

Restricted Farm Loss for the year (Refer to Chapter 5 of Farmer's Income Tax Guide)					
Subtract: Restricted Farm Loss to be applied to 1986.					
Restricted Farm Loss to be applied to 1987.					
Restricted Farm Loss to be applied to 1988.					
Subtotal					
Balance of Restricted Farm Loss available for carry-forward					

Name and address of any individual or firm, other than the taxpayer, who has prepared this form for compensation.

Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone \_\_\_\_\_

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

Taxpayer's Signature \_\_\_\_\_

Date \_\_\_\_\_ Telephone \_\_\_\_\_

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