



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

Loss from farming or fishing		
Subtract: Income from farming or fishing		
<b>Subtotal (if negative, enter "0")</b>		<b>H</b>

Farming or fishing loss available for carryback (enter the amount from line E)			
Subtract: Farming or fishing loss to be applied to 1996	6630		
Farming or fishing loss to be applied to 1997	6631		
Farming or fishing loss to be applied to 1998	6632		
<b>Subtotal</b>			<b>J</b>
<b>Balance of farming or fishing loss available for carryforward</b> (line I minus line J — if negative, enter "0")			

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

- Notes:**
1. Use this form for applying only 1999 net capital losses (see Chapter 5 of the guide called *Capital Gains* for more information).
  2. You can only apply 1999 net capital losses against taxable capital gains.
  3. The amount of 1999 allowable capital losses which is more than 1999 taxable capital gains is the "1999 net capital loss available for carryback" (line K).
  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 subsequent years.
  5. The net capital loss you apply to preceding years may affect the capital gains election you made on your 1994 income tax return.

1999 net capital loss available for carryback (see note 3 above)			
Subtract: Net capital loss to be applied to 1996	6636		
Net capital loss to be applied to 1997	6637		
Net capital loss to be applied to 1998	6638		
<b>Subtotal</b>			<b>K</b>
<b>Balance of net capital loss available for carryforward</b> (line K minus line L)			

**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 guide called *Capital Gains*)

Subtract: Listed personal property loss to be applied to 1996 listed personal property net gains	6642		
Listed personal property loss to be applied to 1997 listed personal property net gains	6643		
Listed personal property loss to be applied to 1998 listed personal property net gains	6644		
<b>Subtotal</b>			<b>L</b>
<b>Balance of listed personal property loss available for carryforward</b>			

**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*)

Subtract: Restricted farm loss to be applied to 1996	6648		
Restricted farm loss to be applied to 1997	6649		
Restricted farm loss to be applied to 1998	6650		
<b>Subtotal</b>			<b>M</b>
<b>Balance of restricted farm loss available for carryforward</b>			

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

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

Date			
Year	Month	Day	
6655			

Telephone number	Area code							
------------------	-----------	--	--	--	--	--	--	--

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