



## Request for Loss Carryback

- Use this form to request a carry back of a loss from 2017 to any of the three previous tax years. Attach the completed form to your 2017 income tax and benefit return (T1 General) or to your request for an adjustment and send it to your tax centre. For tax centre addresses, go to [canada.ca/cra-offices](https://canada.ca/cra-offices).
- You cannot carry back a loss to reduce any late-filing penalty for the year to which the loss is being applied.
- Complete only the sections that apply to you, and sign the certification section.
- You cannot carry back losses of a limited partnership.
- For more information on losses, see Interpretation Bulletin IT-232R3, *Losses – Their Deductibility in the Loss Year or in Other Years*.

### Part 1 – Identification

Name		Social insurance number (SIN)	
Address		City	Prov./Terr. Postal code

### Part 2 – 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 from the sources to which they relate:
  - capital cost allowance relating to investment in Canadian motion picture films (see line 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*
  - repayments of a shareholder's loans
3. If you have an amount on line 224 of your T1 General, 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.
4. If the taxpayer is deceased, see Guide T4011, *Preparing Returns for Deceased Persons*.
5. The three-digit lines we mention on this form refer to the T1 General. For more information, see the *General Income Tax and Benefit Guide*.

	Income	Loss
Employment income or loss (lines 101 and 104 <b>minus</b> lines 207, 212, 229, and 231) .....		
Investment income or loss (lines 120 and 121 <b>minus</b> line 221) .....	+	+
Partnership (limited or non-active partners) income or loss (from line 122) .....	+	+
Rental income or loss (from line 126) .....	+	+
Business income or loss (from line 135) .....	+	+
Professional income or loss (from line 137) .....	+	+
Commission income or loss (from line 139) .....	+	+
Farming income or loss (from line 141) .....	+	+
Fishing income or loss (from line 143) .....	+	+
Taxable capital gains (from line 127) .....	+	nil
Non-taxable income (from line 147) .....	+	nil
Net capital losses of other years (from line 253) (see note 4 above) .....	nil	+
Capital gains deduction (from line 254) .....	nil	+
Business investment loss (from line 217) .....	nil	+
Canadian Forces personnel and police deduction (from line 244) .....	nil	+
Employee home relocation loan deduction (from line 248) (The deduction is only available for loans received before January 1, 2018. Any loans received on or after that date cannot be deducted.) .....	nil	+
Security options deductions (from line 249) .....	nil	+
Other payments deduction (from line 250) .....	nil	+
Income exempt under a tax treaty, adult basic education tuition assistance, and the deduction for employees of prescribed international organizations (the portions included on line 256) .....	nil	+
Income from other sources (from lines 113, 114, 115, 116, 117, 119, 125, 128, 129, and 130) .....	+	nil
<b>Subtotal</b> .....	= A	= B
<b>Minus:</b> Amounts on lines 208, 210, 213, 214, 215, 219, 220, 222, 223, 232, and 235 (except amounts in note 2 above) .....	-	-
<b>Subtotal</b> (if negative, enter "0") .....	=	= C
<b>Subtotal:</b> Amount B minus amount C (if negative, enter "0") .....		= D
Loss from farming and fishing. ....		
<b>Minus:</b> Income from farming and fishing .....	-	-
<b>Subtotal</b> (if negative, enter "0") .....	= E	
<b>Minus:</b> The lesser of amount D or E .....		= F
Total non-capital loss for the year available for carryback: Amount D <b>minus</b> amount F (if negative, enter "0") .....		= G
Non-capital loss to be applied to 2014 .....	6625	
Non-capital loss to be applied to 2015 .....	6626	+
Non-capital loss to be applied to 2016 .....	6627	+
<b>Subtotal:</b> Add lines 6625, 6626, and 6627. The subtotal cannot be more than amount G .....	=	= H
<b>Balance of non-capital loss available for carryforward:</b> Amount G <b>minus</b> amount H .....		=

**Part 3 – Farming or fishing loss for carryback**

Farming or fishing loss available for carryback (amount F from Part 2)				I
Farming or fishing loss to be applied to 2014	6630			
Farming or fishing loss to be applied to 2015	6631	+		
Farming or fishing loss to be applied to 2016	6632	+		
<b>Subtotal:</b> Add lines 6630, 6631, and 6632. The subtotal cannot be more than amount I		=		J
<b>Balance of farming or fishing loss available for carryforward:</b> Amount I minus amount J				

**Part 4 – Restricted farm loss for carryback**

The amount you deduct in any year cannot be more than your net farming income for that year. If you have no net farming income in any of those years, you cannot deduct any restricted farm loss.

Restricted farm loss for the year available for carryback (see Chapter 5 of Guide T4037, <i>Capital Gains</i> )				K
Restricted farm loss to be applied to 2014	6648			
Restricted farm loss to be applied to 2015	6649	+		
Restricted farm loss to be applied to 2016	6650	+		
<b>Subtotal:</b> Add lines 6648, 6649, and 6650. The subtotal cannot be more than amount K		=		L
<b>Balance of restricted farm loss available for carryforward:</b> Amount K minus amount L				

**Part 5 – Net capital loss for carryback****Notes**

1. Use this section to apply 2017 net capital losses only. For more information, see Chapter 5 of Guide T4037.
2. You can only apply 2017 net capital losses against taxable capital gains.
3. If you have a net capital loss on line 199 of Schedule 3, enter this amount. If you have a net capital gain on line 199, 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 for carryforward, see Chapter 5 of Guide T4037.

<b>2017 net capital loss from line 199 on Schedule 3, <i>Capital Gains (or losses)</i>, available for carryback</b> (see note 3 above)				M
Net capital loss to be applied to 2014	6636			
Net capital loss to be applied to 2015	6637	+		
Net capital loss to be applied to 2016	6638	+		
<b>Subtotal:</b> Add lines 6636, 6637, and 6638. The subtotal cannot be more than amount M		=		N
<b>Balance of net capital loss available for carryforward:</b> Amount M minus amount N (see note 5 above)				

**Part 6 – 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 Guide T4037)

Listed personal property net loss to be applied to 2014 listed personal property net gains	6642			
Listed personal property net loss to be applied to 2015 listed personal property net gains	6643	+		
Listed personal property net loss to be applied to 2016 listed personal property net gains	6644	+		
<b>Subtotal:</b> Add lines 6642, 6643, and 6644. The subtotal cannot be more than amount O		=		P
<b>Balance of listed personal property loss available for carryforward:</b> Amount O minus amount P				

**Part 7 – Certification**

This form must be signed and dated by the individual or the authorized representative.

First name	Last name
Telephone number	
I certify that the information given on this form is correct and complete.	
Signature	Date (YYYYMMDD)
▶	6655

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 005.