

For use by a corporation to request a loss carry-back to prior taxation years. This schedule may be completed and submitted with the corporation's AT1 or may be completed and filed separately after the loss year. A Loss Carry-Back Application must be filed even if the corporation is exempt from filing its AT1. The application of losses is at the corporation's discretion, therefore, the application of losses for federal purposes will not apply for Alberta purposes. See page 2 for further instructions. The Alberta Loss Carry-Back Application must be mailed or delivered to: TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5. FAX: 780-427-0348.

Corporation Name: \_\_\_\_\_

Alberta Corporate Account Number:

(9 or 10 digit account number)

082

Current Taxation Year Ending:

084

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090 Are monetary amounts reported in functional currency other than Canadian? 1 Yes ☐ 2 No ☐

Report all monetary amounts in dollars; DO NOT include cents.

For Office Use Only

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Application of current year losses	Non-capital Loss	Farm Loss	Other Losses (check box(es))	Capital Loss		
			023 Restricted Farm 025 Listed Personal Property	Gross Amount Available		
Amount of current year loss available for carry-back: <b>A</b>	002	012	032	042		
Deduct loss to be applied under the Alberta Corporate Tax Act to:				Inclusion Rate (see page 2)	Gross Amount	Amount of Loss Applied (Inclusion Rate X Capital Loss)
1st preceding taxation year ending: (YYYY MM DD)	004	014	034	043	044	
003						
2nd preceding taxation year ending: (YYYY MM DD)	006	016	036	045	046	
005						
3rd preceding taxation year ending: (YYYY MM DD)	008	018	038	047	048	
007						
Total loss carried back: <b>B</b>						
Balance of current year loss available for carry forward (Amount A minus amount B)	010	020	040		050	

### APPLICANT IDENTIFICATION (please print)

052 Person to contact to discuss this application:

052

054 Telephone Number Area Code

054

056 Fax Number Area Code

056

058 Mailing Address for the Notice of Reassessment (must be provided):

058

060

062 City/Town

062

064 Prov./ State

064

066 Country Code (other than Canada)

066

068 Postal or Zip Code

068

### CERTIFICATION

I, 070 \_\_\_\_\_, 072 \_\_\_\_\_, 074 \_\_\_\_\_, am an authorized signing officer of the corporation. I hereby certify that the information given is true, correct and complete in every respect.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## Instructions

- The amount of loss claimed in a year for Alberta tax purposes may differ from the amount claimed for federal purposes. Limitations on deductibility provided in the federal Act apply for Alberta purposes, except that an amount of non-capital loss or farm loss used to reduce the federal Part IV tax base does not reduce the loss balance available for Alberta purposes.
- Any late filing penalty for a year to which a loss is carried back will not be reduced by the loss carry-back.
- For interest calculations, a loss carried back is given effect as of the latest of:
  - a) the first day following the loss year;
  - b) the day on which the tax return for the loss year is filed;
  - c) the day on which the application for the loss carry-back is filed; and
  - d) the day on which a request was made for the loss carry-back.
- Refunds arising from loss carry-back adjustments will be first applied to debts outstanding in the corporation's account.

### Inclusion Rate Instructions:

The net capital loss that can be applied to a given taxation year is the gross amount of capital loss multiplied by the inclusion rate for the corresponding year of application.

The inclusion rates are as follows:

- 3/4 for dispositions of property prior to February 28, 2000
- 2/3 for dispositions of property after February 27, 2000 and before October 18, 2000
- 1/2 for dispositions of property after October 17, 2000
- where dispositions in a taxation year occurred in more than one inclusion rate period, then an effective inclusion rate would have been computed on the federal schedule 6 or on the supporting documentation submitted with the Alberta schedule 18 for that taxation year. Refer to the applicable schedule to obtain this rate. Note that the inclusion rate must be entered on page one in a 6 decimal format. For example, an inclusion rate of 2/3 is to be entered as .666667, the rate of 1/2 is to be entered as .500000, etc.