

Request for Loss Carryback

- Use this form to request a carry back of a loss from 2018 to any of the 3 previous tax years. Attach the completed form to your 2018 income tax and benefit return (T1 General) or to your request for an adjustment and send it to your tax centre. You can also send the form on its own. For tax centre addresses, go to 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 3-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 minus lines 207, 212, 229, and 231)	_____			_____
Investment income or loss (lines 120 and 121 minus 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			+ _____
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
Subtotal	= _____	A		= _____
Minus: Amounts on lines 208, 210, 213, 214, 215, 219, 220, 222, 223, 232, and 235 (except amounts in note 2 above)	- _____			_____
Subtotal (if negative, enter "0")	= _____		▶	- _____
Subtotal: Amount B minus amount C (if negative, enter "0")				= _____
Loss from farming and fishing	_____			_____
Minus: Income from farming and fishing	- _____			_____
Subtotal (if negative, enter "0")	= _____	E		_____
Minus: The lesser of amount D or E				- _____
Total non-capital loss for the year available for carryback: Amount D minus amount F (if negative, enter "0")				= _____
Non-capital loss to be applied to 2015	_____	6625		_____
Non-capital loss to be applied to 2016	+ _____	6626		_____
Non-capital loss to be applied to 2017	+ _____	6627		_____
Subtotal: Add lines 6625, 6626, and 6627. The subtotal cannot be more than amount G	= _____		▶	- _____
Balance of non-capital loss available for carryforward: Amount G minus 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 2015	6630	_____	
Farming or fishing loss to be applied to 2016	6631	+ _____	
Farming or fishing loss to be applied to 2017	6632	+ _____	
Subtotal: Add lines 6630, 6631, and 6632. The subtotal cannot be more than amount I		= _____	▶ - _____ J
Balance of farming or fishing loss available for carryforward: 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, Capital Gains) _____ | K

Restricted farm loss to be applied to 2015	6648	_____	
Restricted farm loss to be applied to 2016	6649	+ _____	
Restricted farm loss to be applied to 2017	6650	+ _____	
Subtotal: Add lines 6648, 6649, and 6650. The subtotal cannot be more than amount K		= _____	▶ - _____ L
Balance of restricted farm loss available for carryforward: Amount K minus amount L			= _____

Part 5 – Net capital loss for carryback

Notes

- Use this section to apply 2018 net capital losses only. For more information, see Chapter 5 of Guide T4037.
- You can only apply 2018 net capital losses against taxable capital gains.
- 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."
- 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.
- For information on net capital loss available for carryforward, see Chapter 5 of Guide T4037.

2018 net capital loss from line 199 on Schedule 3, Capital Gains (or losses), available for carryback (see [note 3](#) above) _____ | M

Net capital loss to be applied to 2015	6636	_____	
Net capital loss to be applied to 2016	6637	+ _____	
Net capital loss to be applied to 2017	6638	+ _____	
Subtotal: Add lines 6636, 6637, and 6638. The subtotal cannot be more than amount M		= _____	▶ - _____ N
Balance of net capital loss available for carryforward: 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) _____ | O

Listed personal property net loss to be applied to 2015 listed personal property net gains ...	6642	_____	
Listed personal property net loss to be applied to 2016 listed personal property net gains ...	6643	+ _____	
Listed personal property net loss to be applied to 2017 listed personal property net gains ...	6644	+ _____	
Subtotal: Add lines 6642, 6643, and 6644. The subtotal cannot be more than amount O		= _____	▶ - _____ P
Balance of listed personal property loss available for carryforward: 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 enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. The social insurance number is collected under section 237 of the Act and is used for identification purposes. Under the Privacy Act, individuals have the right to access, or request correction of, their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 at canada.ca/cra-info-source.