



Request for Loss Carryback

- Use this form to request for a carryback of a loss from 2022 to any of the three previous tax years. Attach the completed form either to your 2022 income tax and benefit return 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.
- You cannot carry back losses of a limited partnership.
- Complete only the sections that apply to you, and sign the certification section.
- For more information on losses, see Interpretation Bulletin IT-232, 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

Enter the amounts without brackets.

If you have an amount on line 22400 of your return, 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.

Calculating income and loss

| | Income | Loss |
|--|--------|------|
| Employment income or loss (lines 10100 and 10400 minus lines 20700, 21200, 22900, and 23100) | | |
| Investment income or loss (lines 12000 and 12100 minus line 22100) | + | + |
| Partnership (limited or non-active partners) income or loss (from line 12200) | + | + |
| Rental income or loss (from line 12600) | + | + |
| Business income or loss (from line 13500) | + | + |
| Professional income or loss (from line 13700) | + | + |
| Commission income or loss (from line 13900) | + | + |
| Farming income or loss (from line 14100) | + | + |
| Fishing income or loss (from line 14300) | + | + |
| Taxable capital gains (from line 12700) | + | nil |
| Non-taxable income (from line 14700) | + | nil |
| Net capital losses of other years (from line 25300) (see note 1) | nil | + |
| Capital gains deduction (from line 25400) | nil | + |
| Business investment loss (from line 21700) | nil | + |
| Canadian Armed Forces personnel and police deduction (from line 24400) | nil | + |
| Security options deductions (from line 24900) | nil | + |
| Other payments deduction (from line 25000) | nil | + |
| Income exempt under a tax treaty, adult basic education tuition assistance, and the deduction for employees of prescribed international organizations (the portion included on line 25600) | nil | + |
| Income from other sources (from lines 11300, 11400, 11500, 11600, 11700, 11900, 12500, 12800, 12900, 13000, and 13010) | + | nil |
| Total income: Add lines listed under "Income" | = | A |
| Total loss: Add lines listed under "Loss" | | = B |

Note 1: If the taxpayer is deceased, see Guide T4011, Preparing Returns for Deceased Persons.

Continue Part 2 on next page ►

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- capital cost allowance relating to investment in Canadian motion picture films (see line 23200)
- deductions allowed under subsections 20(11) and 20(12) of the federal 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

Part 3 – Farming or fishing loss for carryback

| | | | |
|---|---------|-------------------|---|
| Farming or fishing loss available for carryback (amount L from Part 2) | | <u> </u> | L |
| Farming or fishing loss to be applied to 2019 | 66300 | <u> </u> | |
| Farming or fishing loss to be applied to 2020 | 66310 + | <u> </u> | |
| Farming or fishing loss to be applied to 2021 | 66320 + | <u> </u> | |
| Subtotal: Add lines 66300, 66310, and 66320. The subtotal cannot be more than amount L | = | <u> </u> | M |
| Balance of farming or fishing loss available for carryforward: Amount L minus amount M | = | <u> </u> | |

Part 4 – Restricted farm loss for carryback

| | | | | |
|---|-------|---|---|-------------|
| Restricted farm loss for the year available for carryback (see Chapter 5 of Guide T4037, Capital Gains) | | | | _____ N |
| Restricted farm loss to be applied to 2019 | 66480 | | | _____ |
| Restricted farm loss to be applied to 2020 | 66490 | + | | _____ |
| Restricted farm loss to be applied to 2021 | 66500 | + | | _____ |
| Subtotal: Add lines 66480, 66490, and 66500. The subtotal cannot be more than amount N. | = | | ▶ | - _____ O |
| Balance of restricted farm loss available for carryforward: Amount N minus amount O | | | | = _____ |

For more information, see Chapter 5 of Guide T4037.

Note 4: For information on net capital loss available for carryforward, see Chapter 5 of Guide T4037.

Part 6 – Listed personal property loss for carryback

Balance of listed personal property loss available for carryforward: Amount R minus amount S..... = _____

Part 7 – Certification

Signature _____ Date (YYYYMMDD) _____

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