

Part 5 - Listed personal property losses

Continuity of listed personal property loss and request for a carryback

Listed personal property losses at the end of the previous tax year a

Deduct: Listed personal property loss expired after seven tax years 500 b

Listed personal property losses at the beginning of the tax year
(amount a **minus** amount b) 502 A

Add: Current-year listed personal property loss (from Schedule 6) 510 B

Subtotal (amount A **plus** amount B) C

Deduct:

Listed personal property losses from previous tax years applied against listed personal property gains 530 c

Enter amount c on line 655 of Schedule 6.

Other adjustments 550 d

Subtotal (amount c **plus** amount d) D

Listed personal property losses remaining before any request for a carryback (amount C **minus** amount D) E

Deduct - Request to carry back listed personal property loss to:

First previous tax year to reduce listed personal property gains 961 e

Second previous tax year to reduce listed personal property gains 962 f

Third previous tax year to reduce listed personal property gains 963 g

Subtotal (total of amounts e to g) F

Closing balance of listed personal property losses to be carried forward to future tax years (amount E **minus** amount F) 580 G

Part 6 - Analysis of balance of losses by year of origin

| Year of origin | Non-capital losses (note 12) | Farm losses | Restricted farm losses | Listed personal property losses |
|----------------|------------------------------|-------------|------------------------|---------------------------------|
| 2018/04/30 | | | | |
| 2017/04/30 | | | | |
| 2016/04/30 | 348 | | | |
| 2015/04/30 | | | | |
| 2014/04/30 | | | | |
| 2013/04/30 | | | | |
| 2012/04/30 | | | | |
| 2011/04/30 | | | | |
| 2010/04/30 | | | | |
| 2009/04/30 | | | | |
| 2008/04/30 | | | | |
| 2007/04/30 | | | | |
| 2006/04/30 | | | | |
| 2005/04/30 | | | | |
| 2004/04/30 | | | | |
| 2003/04/30 | | | | |
| 2002/04/30 | | | | |
| 2001/04/30 | | | | |
| 2000/04/30 | | | | |
| 1999/04/30 | | | | |
| 1998/04/30 | | | | |
| Total | 348 | | | |

Note 12: A non-capital loss expires as follows:

- after 10 tax years if it arose in a tax year ending after March 22, 2004, and before 2006; and
- after 20 tax years if it arose in a tax year ending after 2005.

An allowable business investment loss becomes a net capital loss after 10 tax years if it arose in a tax year ending after March 22, 2004.