



A Investment expenses

Loss from a partnership of which you were a specified member
(included on line 29 of Schedule L or on line 136 of your return)

Carrying charges and interest expenses (line 231 of your return)

Deduction for exploration and development expenses
(see line 260 in the guide)

Other expenses incurred to earn property income
(see line 260 in the guide)

Add lines 10 through 16.

10		
12	+	
14	+	
16	+	
18	=	18

B Investment income

Dividends from taxable Canadian corporations (line 128 of your return)

Interest and other investment income (line 130 of your return)

Income from a partnership of which you were a specified member
(included on line 29 of Schedule L or on line 136 of your return)

Income accrued under a life insurance policy, *RL-3 slip, box J*

Recovery of resource deductions (see line 154, point 11, in the guide)
multiplied by 50%

Ordinary annuities, *RL-2 slip, box B*,
if *code "RO" appears in the "Provenance des revenus" box*

Other property income allocated by a trust and property income allocated
to shareholders

Taxable capital gains (see line 260 in the guide)

Add lines 20 through 34.

20		
22	+	
24	+	
26	+	
28	+	
30	+	
32	+	
34	+	
36	=	36

Subtract line 36 from line 18. If the result is **negative**, enter 0.
Carry the result to line 260 of your return.

Adjustment of investment expenses = 40

C Other investment expenses

Complete this part only if you entered an amount on lines 289 and 290 of your return.

Limited partnership loss (included on line 289 of your return)

Net capital losses from other years (see line 276, point 9, in the guide)

Add lines 50 and 52.

50		
52	+	
54	=	54

Amount from line 36 above

Amount from line 18 above

Subtract line 58 from line 56.

If the result is **negative**, enter 0.

56		
58	-	
60	=	60

Subtract line 60 from line 54. If the result is **negative**, enter 0.
Carry the result to line 276 of your return.

Adjustment of other investment expenses = 64

D Amount that can be carried forward

Unused portion of the adjustment of investment expenses (see line 252 in the guide)

Amount from line 40 above

Amount from line 64 above

Add lines 70 through 74.

Amount from line 252 of your 2022 return

Subtract line 78 from line 76.

70		
72	+	
74	+	
76	=	
78	-	
80	=	

Amount that can be carried forward = 80

Enclose a copy of this schedule with your return.



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