

Carry-Back of a Deduction or Tax Credit

Use this form if you are an individual, the legal representative of a deceased individual, or a trustee acting on behalf of a trust and you wish to amend an income tax return filed for a previous taxation year in order to claim a deduction or tax credit.

The carry-back of a deduction or tax credit will not result in the reduction of any late-filing penalty applicable to the income tax return for the year of the carry-back. However, refunds arising from the carry-back of a deduction or tax credit may be applied against amounts owing for another taxation year.

Send the completed form **separately from any income tax return:**

- to the Revenu Québec office where you normally file the return;
- no later than the deadline for filing an income tax return (or the deadline that would apply if income tax were payable) for the taxation year in which you are requesting that a deduction or tax credit be carried back.

Unless otherwise indicated, the section and paragraph numbers mentioned in this form refer to the *Taxation Act*.

Social insurance number of the individual, if applicable

Identification number¹ of the trust, if applicable

Trust account number²

1 Identification (please print)

Last and first name of individual or name of trust (as written on line 1b of form TP-646-V, *Trust Income Tax Return*)

Mailing address of the individual, the deceased individual's legal representative or the trustee

Postal code

2 Details of the amount to be carried back

Check the appropriate box(es) and enter the requested information.

	Amount
<input type="checkbox"/> Expenses related to a research grant Expenses incurred in _____ related to a research grant that was included in income for the previous taxation year (paragraph (h) of section 312). These expenses reduce the net amount of the research grant reported for the previous taxation year.	<input style="width: 100%;" type="text"/>
<input type="checkbox"/> Capital loss and terminal losses of a graduated rate estate Losses sustained by a graduated rate estate for its first taxation year, that is, _____. Under section 1054, these losses may be claimed in the income tax return of the deceased individual for the year of death, that is, _____. In this case, the losses are deemed not to be losses of the succession. Enter the capital loss and terminal losses that you, as the legal representative, are claiming on behalf of the deceased individual for the taxation year in which the individual died. <ul style="list-style-type: none"> • Capital loss <input style="width: 100%;" type="text"/> • Terminal losses <input style="width: 100%;" type="text"/> As the legal representative, you must also file an amended income tax return and enclose the documents listed in section 1054R1 of the <i>Regulation respecting the Taxation Act</i> . For more information, see section 4.3 of the <i>Guide to Filing the Income Tax Return of a Deceased Person</i> (IN-117-V).	<input style="width: 100%;" type="text"/>
<input type="checkbox"/> Donations and gifts made or deemed to have been made before death Donations and gifts made before death in the year of death, that is, _____, and donations and gifts made by will, each of which constitutes a single payment, if the individual died before January 1, 2016 . These donations and gifts are deemed to have been made in the taxation year preceding the year of death, provided they were not deducted in the income tax return for the year of death.	<input style="width: 100%;" type="text"/>

1. Before filing this form, the trust must obtain an identification number by filing an *Application for a Trust Identification Number* (form LM-58.1.2-V). Effective March 26, 2021, trusts must use their identification number in all returns, reports and other documents required under tax law. Failure to do so could result in a penalty.
2. The trust account number is shown on the federal *Trust Income Tax and Information Return* (form T3RET). Effective March 26, 2021, trusts must use their identification number in all returns, reports and other documents required under tax law. Failure to do so could result in a penalty.



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2 Details of the amount to be carried back (continued)

Check the appropriate box(es) and enter the requested information.

	Amount																								
<p><input type="checkbox"/> Donations and gifts made by will or by designation</p> <p>Donations and gifts made by will or by designation of the beneficiary of an RRSP, a RRIF, a TFSA or a life insurance policy, each of which constitutes a single payment, if the individual died after December 31, 2015. These donations and gifts are deemed to have been made by the succession in [____], when the donated property (or substitute property) was transferred, provided that the transfer is made or deemed made within 60 months following the death and the succession is a graduated rate estate at the time or is not one solely because the 36-month period has expired.</p> <p>As a rule, the portion of the eligible amount of a donation that is not used to claim a tax credit for the year of the transfer can be carried back to a previous taxation year. To do so, you must file one of the following separately from this form:</p> <ul style="list-style-type: none"> • in the case of an individual's succession, an amended <i>Trust Income Tax Return</i> (form TP-646-V) for the year to which the amount is being carried; • in the case of a deceased individual, a <i>Request for an Adjustment to an Income Tax Return</i> (form TP-1.R-V) for the year of the death and the year to which the amount is being carried. <p>However, the eligible amount of a large cultural donation or a cultural patronage donation made by a graduated rate estate in the 36 months following the individual's death can only be carried back to the year of the death or the previous year. A succession cannot claim these amounts.</p> <p>The eligible amount of a cultural patronage donation can be carried back to the same years if it is made in the 60 months following the individual's death and the succession is no longer a graduated rate estate at the time of the donation solely because the 36-month period has expired.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Year</th> <th style="width: 10%; text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td>• Amount carried back to the fifth previous year (trust)</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the fourth previous year (trust)</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the third previous year (trust)</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the second previous year (trust)</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the previous year (trust)</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the year of death (individual)</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the year before the death (individual)</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> </tbody> </table>		Year	Amount	• Amount carried back to the fifth previous year (trust)	[____]	[_____]	• Amount carried back to the fourth previous year (trust)	[____]	[_____]	• Amount carried back to the third previous year (trust)	[____]	[_____]	• Amount carried back to the second previous year (trust)	[____]	[_____]	• Amount carried back to the previous year (trust)	[____]	[_____]	• Amount carried back to the year of death (individual)	[____]	[_____]	• Amount carried back to the year before the death (individual)	[____]	[_____]	[_____]
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<p><input type="checkbox"/> Adjustment of investment expenses and adjustment of other investment expenses</p> <p>Adjustment of investment expenses and other investment expenses, calculated for taxation year [____]. These adjustments can be carried back three years, to a maximum of the amount by which investment income exceeds the investment expenses deducted for the year of the carry-back.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Year</th> <th style="width: 10%; text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td>• Amount carried back to the third previous year</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the second previous year</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the previous year</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> </tbody> </table>		Year	Amount	• Amount carried back to the third previous year	[____]	[_____]	• Amount carried back to the second previous year	[____]	[_____]	• Amount carried back to the previous year	[____]	[_____]	[_____]												
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<p><input type="checkbox"/> Unused portion of the foreign tax credit</p> <p>Unused portion of the foreign tax credit determined for taxation year [____], respecting business income attributable to an establishment located outside Canada (section 772.2). The unused portion of the foreign tax credit may be carried back three years for the purpose of calculating the tax credit provided for under section 772.8.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Year</th> <th style="width: 10%; text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td>• Amount carried back to the third previous year</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the second previous year</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> <tr> <td>• Amount carried back to the previous year</td> <td style="text-align: center;">[____]</td> <td style="text-align: center;">[_____]</td> </tr> </tbody> </table>		Year	Amount	• Amount carried back to the third previous year	[____]	[_____]	• Amount carried back to the second previous year	[____]	[_____]	• Amount carried back to the previous year	[____]	[_____]	[_____]												
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2 Details of the amount to be carried back (continued)

Check the appropriate box(es) and enter the requested information.

	Amount
<input type="checkbox"/> Foreign tax credit for former residents This tax credit is granted to an individual who is no longer resident in Canada and who, at the time of the disposition of a property, paid income tax in the country in which the individual is resident and with which Canada or Québec has a tax agreement. It is also granted where the property disposed of is immovable property located in a foreign country that levies income tax on the property (even if Canada or Québec does not have a tax agreement with the country). The amount of the tax credit must be calculated for each property and must not exceed the lesser of the following two amounts: <ul style="list-style-type: none"> • the total amount of foreign income tax paid on the disposition of the property in respect of the portion of the gain or profit accrued before the individual emigrated from Canada, minus the amount of the tax credit granted by the Canada Revenue Agency [_____] • the amount of the individual's income tax for the emigration year that is attributable to the deemed disposition of the property [_____] Year of the return to be amended [_____]	[_____]
<input type="checkbox"/> Deduction for a loss in the value of investments in an RRSP, a RRIF or a PRPP/VRSP A decline in the fair market value (FMV) of an unmaturred RRSP, a RRIF or a PRPP/VRSP between the date of death and the date of payment to the heirs or to the succession. The difference between the FMV of the RRSP, the RRIF or the PRPP/VRSP included in the deceased individual's income and the total of all payments is claimed as a deduction in the final return of the deceased individual for the year of death, that is, [_____] . Enclose a copy of form RC249, <i>Post-Death Decline in the Value of a RRIF, an Unmaturred RRSP and Post-Death Increase or Decline in the Value of a PRPP</i> , given to you by the RRSP issuer, RRIF carrier or PRPP/VRSP administrator.	[_____]
<input type="checkbox"/> Repayment of salary or wages An election can be made to have the repayment of salary or wages deemed to have been made by the individual for the taxation year of his or her death, that is, [_____] , and not by the legal representative. As the legal representative, you must also file an amended income tax return for the year of death.	[_____]
<input type="checkbox"/> Repayment of certain government benefits Repayment of benefits received under the Québec Pension Plan, Canada Pension Plan or Québec parental insurance plan, or repayment of Employment Insurance benefits. An election can be made to have the repayment deemed to have been made by the individual for the taxation year of his or her death, that is, [_____] , and not by the legal representative. As the legal representative, you must also file an amended income tax return for the year of death.	[_____]
<input type="checkbox"/> Contributions made to a registered pension plan (RPP) for services rendered prior to 1990 These contributions are not limited by the \$5,500 ceiling for the year of death and the previous year. Enter the amount carried back to the previous year that was not deducted in the return for the year of death.	[_____]

3 Certification

I request that the income tax return for one or more previous years be amended in order to carry back a deduction or tax credit, as specified in Part 2.

I certify that all of the information given on this form is accurate and complete.

Signature of individual, legal representative of the deceased individual, or trustee

Date

Area code

Telephone



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