

DIVISION C DEDUCTIONS FOR INDIVIDUALS:

1. **Stock option deduction** = $1/2 * \text{stock option benefit}$
 - As long as not in money at grant date
 - For CCPC's if in the money; hold for 24 months
 - See Employee Stock Option notes for detail

2. **Social Assistance & Workers' Compensation**

3. **Home Relocation Loans for first 5 years**
 - prescribed rate * \$25,000
 - See Loans from employer to employee notes

4. **Life time QSBC CG exemption**
 - Gross amount = 750,000
 - Net Amount = $750,000 * 1/2 = 375,000$
***** previous ABILs and CNIL (cumulative net investment loss) claimed will reduce the Capital Gain exemption amount*****

5. **Loss Carry Forward**
 - **Non Capital Losses** (back 3 fwd. 20)
 - **Net Capital Losses** (back 3 fwd. ∞)