

Filing Summary

Broker: IBKR Flex Query XML

Tax Year: 2026

File: 2023 YTD.xml + 2025 YTD.xml + 2024 YTD.xml + 2026 YTD.xml

Generated: 2026-06-30

Sched 3 Line 13200: Net capital gain/loss	\$17,019.08
Sched 3 Line 19700: Taxable capital gains	\$8,509.54
Line 12000: Eligible dividends	\$110.67
Line 12010: Other dividends	\$0.00
Line 12100: Interest income	\$127.04
Line 10400: Foreign dividends	\$233.53
Line 22100: Carrying charges	\$0.51
Line 42500: Federal dividend tax credit	\$22.94
Line 40500: Federal foreign tax credit	\$36.70
Ontario dividend tax credit	\$15.27

Short Sales

Net short sale gain/loss: \$117.65. Tax treatment depends on your circumstances. See Short Sale Detail in Notes & Assumptions.

1. Calculated from your broker export only. Combine with other brokerage accounts manually.
2. Dividend eligibility estimated from broker data. Verify against your T3/T5 slips.
3. Foreign income converted to CAD using Bank of Canada daily exchange rates.

Capital Gains by Symbol

Equities & ETFs

Symbol	# Disp	Proceeds	ACB	Gain/Loss	Notes
LDI	4	\$9,145.59	\$16,181.59	(\$4,941.40)	(!)
ATX.V	1	\$11,520.00	\$7,966.30	\$3,553.70	(!)
FOUR	8	\$18,167.65	\$23,229.62	(\$2,069.63)	(!)
LPTH	27	\$49,423.61	\$48,328.63	\$1,980.48	(!)
SKYT	3	\$7,611.94	\$5,664.64	\$1,947.30	
TXG.TO	3	\$13,082.00	\$11,154.40	\$1,927.60	
SGOV	12	\$154,767.74	\$152,932.75	\$1,834.99	
AMPG	17	\$30,382.82	\$35,535.14	(\$1,671.09)	(!)
TEM	8	\$13,127.81	\$14,666.36	(\$1,538.55)	
RDW	6	\$6,062.21	\$4,535.27	\$1,526.93	
NBIS	12	\$19,695.25	\$18,243.69	\$1,489.16	(!)
AMPX	9	\$6,682.30	\$5,438.37	\$1,243.93	
DRAM	6	\$13,600.03	\$12,574.22	\$1,025.81	
RBRK	12	\$21,090.92	\$23,093.40	(\$1,024.62)	(!)
ORLA	1	\$7,218.76	\$6,303.67	\$915.08	
FLY	10	\$32,750.26	\$33,402.03	\$858.08	(!)
FEIM	11	\$26,097.46	\$25,490.45	\$798.24	(!)
XMTR	5	\$4,158.29	\$3,602.58	\$665.68	(!)
UMAC	3	\$2,338.78	\$1,686.04	\$659.29	(!)
PATH	5	\$7,233.32	\$7,886.65	(\$653.32)	
BITF	2	\$3,500.47	\$4,124.51	(\$624.04)	(!)
AVAV	4	\$5,018.35	\$5,870.87	(\$596.77)	(!)
SYNA	7	\$6,139.18	\$5,569.64	\$589.51	(!)
LPK	5	\$1,957.66	\$1,391.46	\$566.21	
MTLMY	3	\$872.34	\$1,411.85	(\$539.50)	
SKM	15	\$33,470.75	\$33,783.45	\$536.91	(!)
2DG	4	\$3,530.85	\$3,003.95	\$526.88	
ACMR	9	\$19,206.95	\$19,150.91	\$519.49	(!)
FSLR	2	\$3,189.81	\$4,078.67	(\$513.44)	(!)
DPRO	2	\$2,006.41	\$1,531.91	\$474.50	
KLIC	1	\$2,569.10	\$2,138.64	\$430.46	

Symbol	# Disp	Proceeds	ACB	Gain/Loss	Notes
TLN	6	\$18,980.49	\$19,357.38	\$424.24	(!)
FOA	1	\$1,229.41	\$1,639.89	(\$410.47)	
MTRN	3	\$5,063.30	\$4,736.35	\$410.09	(!)
SLNH	1	\$1,025.69	\$1,415.67	(\$389.99)	
ADEA	4	\$9,750.08	\$9,361.37	\$388.71	
FDY . TO	6	\$2,724.24	\$2,335.86	\$388.38	
SXGC . TO	3	\$4,928.00	\$4,544.50	\$383.50	
ASTS	5	\$4,581.81	\$4,440.16	\$383.16	(!)
CELH	2	\$4,141.76	\$3,798.49	\$343.27	(!)
GNRC	6	\$8,536.63	\$8,342.11	\$340.84	(!)
CIEN	2	\$2,385.16	\$2,059.62	\$325.54	
PENG	2	\$3,361.36	\$3,054.75	\$306.60	
MRVL	3	\$3,464.78	\$3,168.06	\$296.70	
FRSH	8	\$12,224.78	\$12,762.68	(\$287.28)	(!)
OUST	8	\$11,464.98	\$11,207.47	\$279.98	(!)
IMAX	1	\$3,048.10	\$3,321.19	(\$273.10)	
XEQT . TO	4	\$20,541.94	\$20,271.28	\$270.66	(!)
VLE . TO	3	\$3,437.05	\$3,168.55	\$268.50	
CRDO	4	\$3,266.00	\$3,022.83	\$267.92	(!)
COHR	1	\$1,679.12	\$1,936.19	(\$257.07)	
VELO	4	\$2,824.19	\$2,590.99	\$233.21	
VMET	3	\$5,845.19	\$5,617.29	\$227.91	
POET	18	\$31,316.20	\$31,824.59	(\$222.49)	(!)
WGS	6	\$3,870.24	\$4,131.23	(\$217.93)	(!)
MTUAY	1	\$1,721.12	\$1,515.45	\$205.67	
MSFT	1	\$6,677.78	\$6,489.79	\$187.99	
IMOS	3	\$1,860.27	\$2,028.82	(\$168.54)	
JCAP	2	\$5,663.61	\$5,831.17	(\$167.55)	
XYZ	1	\$881.27	\$746.63	\$134.64	
ONDS	1	\$1,314.61	\$1,183.84	\$130.77	
NVEC	1	\$830.92	\$959.34	(\$128.42)	
NTDOY	2	\$3,372.32	\$3,245.47	\$126.86	
STM	3	\$2,910.59	\$2,797.74	\$123.46	(!)

Symbol	# Disp	Proceeds	ACB	Gain/Loss	Notes
EXFY	1	\$912.49	\$1,033.90	(\$121.41)	
ODFL	1	\$1,274.27	\$1,168.65	\$105.62	
CIFR	6	\$9,338.24	\$9,443.34	(\$105.09)	
SLDE	1	\$1,285.69	\$1,183.07	\$102.62	
RKLB	2	\$3,103.70	\$3,201.32	(\$97.62)	
GFS	3	\$2,847.67	\$2,943.21	(\$95.55)	
CLSK	1	\$927.93	\$1,021.05	(\$93.13)	
HIMX	1	\$675.36	\$765.87	(\$90.50)	
PRCH	3	\$2,945.25	\$3,031.60	(\$86.35)	
SPT	1	\$603.21	\$680.14	(\$76.92)	
BDC	1	\$967.46	\$1,044.21	(\$76.75)	
AOSL	1	\$961.27	\$887.06	\$74.20	
MNDY	6	\$3,773.25	\$3,700.82	\$72.41	
IPWR	1	\$672.13	\$743.64	(\$71.51)	
POWI	2	\$2,055.67	\$2,123.98	(\$68.31)	
KEYS	1	\$1,004.36	\$943.27	\$61.09	
ORCL	1	\$1,080.09	\$1,023.78	\$56.31	
KRKNF	5	\$2,197.17	\$2,141.83	\$55.33	
ASMVY	1	\$493.52	\$544.48	(\$50.96)	
FPS	1	\$992.41	\$1,042.13	(\$49.72)	
SANM	7	\$8,337.42	\$9,146.22	\$49.48	(!)
UAMY	6	\$2,521.70	\$2,472.99	\$48.71	
PGY	1	\$1,782.92	\$1,737.00	\$45.92	
NOK	7	\$1,564.16	\$1,518.88	\$45.28	
TLS	3	\$692.68	\$731.91	(\$39.24)	
BTQ	1	\$404.30	\$443.21	(\$38.91)	
CDRE	2	\$1,458.70	\$1,493.71	(\$35.00)	
AMKR	1	\$973.35	\$940.14	\$33.21	
PLPC	3	\$4,090.80	\$4,301.09	(\$28.27)	(!)
SPIR	1	\$1,060.45	\$1,032.73	\$27.73	
SHMD	4	\$1,865.27	\$1,843.26	\$22.01	
AMBA	2	\$5,119.23	\$5,437.86	(\$19.90)	(!)
S	3	\$1,982.49	\$1,963.81	\$18.68	

Symbol	# Disp	Proceeds	ACB	Gain/Loss	Notes
GRND	3	\$1,054.33	\$1,035.73	\$18.59	
VECO	3	\$2,237.60	\$2,256.00	(\$18.42)	
HRTG	1	\$923.91	\$905.68	\$18.23	
VFV.TO	1	\$2,172.21	\$2,189.09	(\$16.88)	(!)
NVO	1	\$1,420.08	\$1,436.12	(\$16.04)	
DIOD	1	\$1,782.83	\$1,775.29	\$7.54	
UNG	1	\$581.76	\$588.70	(\$6.94)	
AFRM	1	\$886.01	\$892.36	(\$6.35)	
PTRN	1	\$907.35	\$901.91	\$5.44	
IGIC	1	\$1,343.88	\$1,349.00	(\$5.12)	
IRDM	2	\$1,698.83	\$1,696.68	\$2.14	
SOXS	1	\$788.65	\$790.59	(\$1.94)	
FIVN	1	\$1,857.54	\$2,200.99	\$0.00	(!)
Subtotal: Equities & ETFs		\$818,161.19	\$822,626.71	\$13,377.34	

Options

Symbol	# Disp	Proceeds	ACB	Gain/Loss	Notes
SPY 260417P00686000	2	\$2,134.28	\$7,666.05	(\$5,508.20)	(!)
SPY 260309P00689000	4	\$10,213.15	\$5,334.70	\$4,878.45	
TSLA 260318C00407500	9	\$4,122.71	\$8,830.13	(\$4,707.43)	
TSLA 260318C00410000	9	\$6,222.19	\$2,723.28	\$3,498.89	
SPY 260327P00656000	1	\$3,773.57	\$6,079.60	(\$2,306.03)	
FCX 260320C00062000	5	\$3,991.30	\$2,828.78	\$1,162.52	
GOOGL 260323C00307500	2	\$108.57	\$1,204.58	(\$1,096.01)	
MU 260320C00530000	3	\$1,049.73	\$34.28	\$1,015.45	
MU 260320C00532500	3	\$1.39	\$977.37	(\$975.99)	
SPY 260312C00685000	1	\$382.63	\$1,218.66	(\$836.03)	

Symbol	# Disp	Proceeds	ACB	Gain/Loss	Notes
SPY 260406C00632000	1	\$3,353.39	\$2,580.24	\$773.15	
SPY 260402P00670000	1	\$4,569.50	\$3,881.45	\$688.05	
SPY 260320P00689000	1	\$4,747.64	\$4,102.40	\$645.24	
SPY 260304P00672000	7	\$4,902.61	\$4,300.03	\$602.60	
SPY 260401P00656000	1	\$2,975.63	\$2,399.71	\$575.92	
SPY 260320P00682000	1	\$4,521.37	\$3,949.86	\$571.51	
LLY 260213C01050000	1	\$3,256.81	\$2,696.26	\$560.55	
CAVA 260320P00081500	3	\$3,667.77	\$3,108.22	\$559.53	
SPY 260306P00687000	2	\$4,161.58	\$3,605.44	\$556.12	
XOM 260313P00147000	3	\$1,900.79	\$1,350.04	\$550.74	
CAVA 260320P00081000	10	\$9,327.10	\$8,811.52	\$531.73	(!)
SPY 260306P00685000	1	\$1,981.91	\$1,504.60	\$477.31	
SPY 260306C00682000	1	\$1,767.89	\$1,310.92	\$456.97	
SPY 260320P00656000	2	\$1,977.84	\$2,430.09	(\$447.78)	(!)
SPY 260327P00662000	2	\$2,301.66	\$1,867.92	\$433.74	
SPY 260415P00681000	1	\$1,849.25	\$2,221.81	(\$372.56)	
SPY 260327P00665000	1	\$2,929.16	\$2,564.22	\$364.94	
SPY 260327P00658000	1	\$2,658.90	\$2,335.79	\$323.11	
SPY 260311C00683000	3	\$2,211.02	\$1,890.00	\$321.03	
SPY 260212P00696000	1	\$1,271.74	\$1,591.56	(\$319.82)	

Symbol	# Disp	Proceeds	ACB	Gain/Loss	Notes
SVIX 260306C00019000	4	\$398.84	\$706.50	(\$307.66)	
NFLX 260410C00095000	3	\$1,381.77	\$1,089.32	\$292.45	
SPY 260821P00762000	1	\$3,065.32	\$2,786.59	\$278.73	
SPXW 260212P06960000	1	\$4,209.83	\$3,943.66	\$266.16	
CRNC 260320C00010000	1	\$24.31	\$281.79	(\$257.48)	
SPY 260306P00690000	3	\$3,920.72	\$3,665.65	\$255.07	
NVDA 260116C00191000	1	\$345.38	\$575.09	(\$229.71)	
NDXP 260105P25300000	1	\$717.65	\$512.33	\$205.32	
SPY 260313P00689000	2	\$2,790.43	\$2,619.06	\$171.36	
SPY 260305C00675000	2	\$3,043.28	\$2,875.05	\$168.23	
AMSC 260417C00040000	2	\$305.94	\$470.60	(\$164.66)	
MSTR 260130C00195000	2	\$739.91	\$898.22	(\$158.30)	
SPY 260310C00683000	1	\$323.23	\$165.81	\$157.42	
SPY 260313P00693000	1	\$3,598.61	\$3,461.11	\$137.51	
BABA 260501C00134000	2	\$899.39	\$772.50	\$126.87	
SPY 260406C00665000	2	\$609.40	\$729.33	(\$119.93)	
SPY 260226C00697000	1	\$11.10	\$121.63	(\$110.53)	
SPY 260212P00692000	1	\$524.77	\$626.31	(\$101.54)	
SPY 260306P00688000	2	\$2,591.60	\$2,676.20	(\$83.75)	(!)
SPY 260212P00691000	1	\$546.48	\$468.84	\$77.63	

Symbol	# Disp	Proceeds	ACB	Gain/Loss	Notes
SPY 260406C00642000	1	\$858.21	\$929.71	(\$71.51)	
SPY 260305C00687000	2	\$1,388.60	\$1,322.68	\$65.92	
SPY 260316C00671000	1	\$1,377.91	\$1,315.91	\$62.00	
SPY 260303P00684000	2	\$2,514.66	\$2,454.77	\$59.89	
SPY 260317C00672000	1	\$1,276.41	\$1,325.10	(\$48.69)	
SPY 260520P00739000	1	\$1,068.74	\$1,115.49	(\$46.75)	
SPY 260209C00685000	1	\$550.02	\$505.09	\$44.92	
SPY 260313P00690000	2	\$1,947.24	\$1,989.85	(\$42.18)	(!)
SPY 260320C00692000	1	\$1,254.84	\$1,296.04	(\$41.20)	
SPY 260306C00677000	6	\$5,298.16	\$5,336.87	(\$38.70)	
SYNA 260220P00085000	2	\$985.86	\$947.89	\$37.97	
SPY 260309C00676000	1	\$1,042.69	\$1,078.21	(\$35.53)	
SCO 260417C00009000	1	\$251.72	\$282.64	(\$30.92)	
SPY 260305C00695000	1	\$62.85	\$51.20	\$11.66	
SPY 260313P00692000	1	\$2,935.74	\$2,945.05	(\$9.31)	
SCO 260410C00009000	1	\$172.40	\$165.74	\$6.66	
SPY 260501P00680000	1	\$4,186.18	\$4,179.64	\$6.54	
Subtotal: Options		\$155,553.27	\$152,086.98	\$3,511.66	
Net Capital Gain/Loss (Line 13200)				\$17,018.67	

(!) Symbol had one or more superficial loss denials. See Superficial Loss Summary (next page).

Open Positions Carried into 2027

Symbol	Quantity	ACB (\$)	ACB / Share
SXGC . TO	866.00	\$8,338.58	9.6288
LPTH	269.00	\$5,668.09	21.0710
SKM	90.00	\$4,744.45	52.7161
FLY	94.00	\$4,559.86	48.5091
FDY . TO	927.00	\$4,384.26	4.7295
TLN	7.00	\$3,834.57	547.7959
FRSH	266.00	\$3,625.51	13.6297
OUST	57.00	\$3,345.98	58.7014
PENG	36.00	\$3,201.43	88.9285
DIOD	15.00	\$2,229.33	148.6220
AMBA	22.00	\$2,222.02	101.0007
RDW	130.00	\$2,152.48	16.5575
FIVN	60.00	\$2,111.61	35.1935
SHMD	226.00	\$1,845.07	8.1640
CRDO	5.00	\$1,631.20	326.2406
SMTc	6.00	\$1,457.97	242.9943
AVAV	5.00	\$1,386.93	277.3851
STM	11.00	\$1,146.13	104.1935
AAOI	5.00	\$1,136.13	227.2262
CLSK	45.00	\$1,023.45	22.7433
KRKNF	108.00	\$919.27	8.5117
ASTS	7.00	\$881.25	125.8923
SEDG	8.00	\$590.99	73.8736
MNDY	6.00	\$589.75	98.2918

These values are written to Pre-2027_Open_Positions.txt and used as your opening cost basis next tax year. Verify against your broker's position statement before filing.

Superficial Loss Summary

131 sale(s) triggered the superficial loss rule. Total denied: (\$23,037.94).

A superficial loss is deferred, not permanently lost. The denied amount is added to the ACB of your replacement shares, reducing your gain when you eventually sell them, unless the replacement purchase was in a registered account (TFSA, RRSP, RRIF, FHSA), in which case the loss is permanently denied.

Sale Date	Symbol	Denied Amt	Window Start	Window End	Replacement
2025-08-01	CBIL.TO	(\$6.00)	2025-07-02	2025-08-31	Pre-sale: CBIL.TO x673.00 Post-sale: CBIL.TO x702.00
2025-08-01	CBIL.TO	(\$14.48)	2025-07-02	2025-08-31	Pre-sale: CBIL.TO x673.00 Post-sale: CBIL.TO x702.00
2025-08-01	CBIL.TO	(\$9.73)	2025-07-02	2025-08-31	Pre-sale: CBIL.TO x673.00 Post-sale: CBIL.TO x702.00
2025-08-13	CBIL.TO	(\$1.76)	2025-07-14	2025-09-12	Pre-sale: CBIL.TO x1,344.00 Post-sale: CBIL.TO x31.00
2025-09-22	LDI	(\$0.06)	2025-08-23	2025-10-22	Pre-sale: LDI x200.00 Pre-sale: LDI 270115C00005000 x100.00 Post-sale: LDI x3,800.00 Post-sale: LDI 270115C00005000 x300.00
2025-10-10	VFV.TO	(\$29.57)	2025-09-10	2025-11-09	Pre-sale: VFV.TO x13.00 Post-sale: VFV.TO x13.00
2025-10-10	XEQT.TO	(\$147.24)	2025-09-10	2025-11-09	Pre-sale: XEQT.TO x688.00 Post-sale: XEQT.TO x1,636.00
2025-10-10	XEQT.TO	(\$68.80)	2025-09-10	2025-11-09	Pre-sale: XEQT.TO x688.00 Post-sale: XEQT.TO x1,636.00
2025-10-17	LDI 270115C00005000	(\$262.89)	2025-09-17	2025-11-16	Pre-sale: LDI x800.00 Pre-sale: LDI 270115C00005000 x400.00 Post-sale: LDI x5,500.00
2025-10-17	ATX.V	(\$66.00)	2025-09-17	2025-11-16	Pre-sale: ATX.V x1,600.00 Post-sale: ATX.V x4,600.00
2025-10-17	ATX.V	(\$83.03)	2025-09-17	2025-11-16	Pre-sale: ATX.V x1,600.00 Post-sale: ATX.V x4,600.00
2025-10-17	XEQT.TO	(\$4.54)	2025-09-17	2025-11-16	Pre-sale: XEQT.TO x1,871.00 Post-sale: XEQT.TO x453.00
2025-10-17	XEQT.TO	(\$4.52)	2025-09-17	2025-11-16	Pre-sale: XEQT.TO x1,871.00 Post-sale: XEQT.TO x453.00
2025-10-17	LDI	(\$261.95)	2025-09-17	2025-11-16	Pre-sale: LDI x800.00 Pre-sale: LDI 270115C00005000 x400.00 Post-sale: LDI x5,500.00
2025-10-20	LDI	(\$164.96)	2025-09-20	2025-11-19	Pre-sale: LDI x1,800.00 Pre-sale: LDI 270115C00005000 x300.00 Post-sale: LDI x4,500.00
2025-10-20	LDI	(\$49.20)	2025-09-20	2025-11-19	Pre-sale: LDI x3,300.00 Pre-sale: LDI 270115C00005000 x300.00 Post-sale: LDI x3,000.00

Sale Date	Symbol	Denied Amt	Window Start	Window End	Replacement
2025-10-21	CELH	(\$70.47)	2025-09-21	2025-11-20	Pre-sale: CELH x110.00 Pre-sale: CELH 251024C00067000 x100.00 Post-sale: CELH x100.00 Post-sale: CELH 251219C00050000 x100.00
2025-10-30	META	(\$65.05)	2025-09-30	2025-11-29	Pre-sale: META x110.00 Post-sale: META x50.00
2025-11-04	IBIT	(\$49.31)	2025-10-05	2025-12-04	Pre-sale: IBIT x616.00 Post-sale: IBIT x120.00
2025-11-04	IBIT	(\$46.14)	2025-10-05	2025-12-04	Pre-sale: IBIT x616.00 Post-sale: IBIT x120.00
2025-11-07	LDI	(\$595.22)	2025-10-08	2025-12-07	Pre-sale: LDI x5,800.00 Post-sale: LDI x1,866.00
2025-11-21	BITF	(\$34.78)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$56.46)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$31.38)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$2.87)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$1.45)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$1.46)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$2.20)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$1.48)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$48.46)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$14.89)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	BITF	(\$6.39)	2025-10-22	2025-12-21	Pre-sale: BITF x300.00 Post-sale: BITF x1,150.00
2025-11-21	CELH	(\$481.37)	2025-10-22	2025-12-21	Pre-sale: CELH x100.00 Pre-sale: CELH 251219C00050000 x100.00 Post-sale: CELH x100.00
2025-11-21	FOUR	(\$72.08)	2025-10-22	2025-12-21	Pre-sale: FOUR x9.00 Post-sale: FOUR x41.00
2025-11-21	LDI	(\$611.40)	2025-10-22	2025-12-21	Pre-sale: LDI x2,300.00 Post-sale: LDI x2,366.00
2025-11-21	LDI	(\$725.97)	2025-10-22	2025-12-21	Pre-sale: LDI x2,300.00 Post-sale: LDI x2,366.00
2025-11-21	LDI	(\$81.68)	2025-10-22	2025-12-21	Pre-sale: LDI x4,166.00 Post-sale: LDI x500.00
2025-11-21	LDI	(\$82.20)	2025-10-22	2025-12-21	Pre-sale: LDI x4,166.00 Post-sale: LDI x500.00

Sale Date	Symbol	Denied Amt	Window Start	Window End	Replacement
2025-11-21	LDI	(\$575.19)	2025-10-22	2025-12-21	Pre-sale: LDI x4,166.00 Post-sale: LDI x500.00
2025-12-08	ASTS	(\$1.43)	2025-11-08	2026-01-07	Pre-sale: ASTS x70.00 Post-sale: ASTS x159.00
2025-12-08	ASTS	(\$1.60)	2025-11-08	2026-01-07	Pre-sale: ASTS x70.00 Post-sale: ASTS x159.00
2025-12-08	ASTS	(\$0.32)	2025-11-08	2026-01-07	Pre-sale: ASTS x70.00 Post-sale: ASTS x159.00
2025-12-08	CELH	(\$5.47)	2025-11-08	2026-01-07	Pre-sale: CELH x200.00 Pre-sale: CELH 251219C00050000 x100.00
2025-12-08	CELH	(\$5.08)	2025-11-08	2026-01-07	Pre-sale: CELH x200.00 Pre-sale: CELH 251219C00050000 x100.00
2025-12-08	FRSH	(\$11.19)	2025-11-08	2026-01-07	Pre-sale: FRSH x300.00
2025-12-11	LDI	(\$224.88)	2025-11-11	2026-01-10	Pre-sale: LDI x2,366.00
2025-12-11	LDI	(\$66.93)	2025-11-11	2026-01-10	Pre-sale: LDI x2,366.00
2025-12-31	FOUR	(\$157.18)	2025-12-01	2026-01-30	Pre-sale: FOUR x32.00 Post-sale: FOUR x16.00
2025-12-31	LDI	(\$1,691.22)	2025-12-01	2026-01-30	Pre-sale: LDI x500.00 Post-sale: LDI x520.00
2025-12-31	PLPC	(\$182.02)	2025-12-01	2026-01-30	Pre-sale: PLPC x10.00 Post-sale: PLPC x3.00
2026-01-02	FEIM	(\$76.99)	2025-12-03	2026-02-01	Pre-sale: FEIM x75.00 Post-sale: FEIM x30.00
2026-01-08	UMAC	(\$6.56)	2025-12-09	2026-02-07	Pre-sale: UMAC x80.00
2026-01-09	LDI	(\$403.39)	2025-12-10	2026-02-08	Post-sale: LDI x520.00
2026-01-21	FEIM	(\$2.88)	2025-12-22	2026-02-20	Pre-sale: FEIM x105.00 Post-sale: FEIM x70.00
2026-01-21	FEIM	(\$106.16)	2025-12-22	2026-02-20	Pre-sale: FEIM x105.00 Post-sale: FEIM x70.00
2026-01-21	FEIM	(\$5.19)	2025-12-22	2026-02-20	Pre-sale: FEIM x105.00 Post-sale: FEIM x70.00
2026-01-27	SANM	(\$97.34)	2025-12-28	2026-02-26	Pre-sale: SANM x11.00 Post-sale: SANM x2.00
2026-01-27	SANM	(\$42.29)	2025-12-28	2026-02-26	Pre-sale: SANM x11.00 Post-sale: SANM x2.00
2026-02-03	POET	(\$26.16)	2026-01-04	2026-03-05	Pre-sale: POET x327.00 Post-sale: POET x1,270.00
2026-02-03	RBRK	(\$146.23)	2026-01-04	2026-03-05	Pre-sale: RBRK x150.00 Post-sale: RBRK x82.00
2026-02-03	RBRK	(\$157.34)	2026-01-04	2026-03-05	Pre-sale: RBRK x150.00 Post-sale: RBRK x82.00
2026-02-04	FOUR	(\$267.29)	2026-01-05	2026-03-06	Pre-sale: FOUR x37.00 Post-sale: FOUR x46.00

Sale Date	Symbol	Denied Amt	Window Start	Window End	Replacement
2026-02-06	LPTH	(\$19.92)	2026-01-07	2026-03-08	Pre-sale: LPTH x351.00 Post-sale: LPTH x1,140.00
2026-02-06	LPTH	(\$35.78)	2026-01-07	2026-03-08	Pre-sale: LPTH x351.00 Post-sale: LPTH x1,140.00
2026-02-09	FOUR	(\$272.77)	2026-01-10	2026-03-11	Pre-sale: FOUR x37.00 Post-sale: FOUR x46.00
2026-02-09	LPTH	(\$4.17)	2026-01-10	2026-03-11	Pre-sale: LPTH x351.00 Post-sale: LPTH x1,140.00
2026-02-09	LPTH	(\$2.53)	2026-01-10	2026-03-11	Pre-sale: LPTH x351.00 Post-sale: LPTH x1,140.00
2026-02-09	NBIS	(\$27.45)	2026-01-10	2026-03-11	Pre-sale: NBIS x20.00 Post-sale: NBIS x79.00
2026-02-09	NBIS	(\$7.84)	2026-01-10	2026-03-11	Pre-sale: NBIS x20.00 Post-sale: NBIS x79.00
2026-02-09	POET	(\$259.74)	2026-01-10	2026-03-11	Pre-sale: POET x327.00 Post-sale: POET x1,540.00
2026-02-09	RBRK	(\$410.38)	2026-01-10	2026-03-11	Pre-sale: RBRK x150.00 Post-sale: RBRK x117.00
2026-02-09	RBRK	(\$263.92)	2026-01-10	2026-03-11	Pre-sale: RBRK x150.00 Post-sale: RBRK x117.00
2026-02-11	LPTH	(\$72.17)	2026-01-12	2026-03-13	Pre-sale: LPTH x651.00 Post-sale: LPTH x840.00
2026-02-11	LPTH	(\$39.95)	2026-01-12	2026-03-13	Pre-sale: LPTH x651.00 Post-sale: LPTH x840.00
2026-02-11	NBIS	(\$2.28)	2026-01-12	2026-03-13	Pre-sale: NBIS x40.00 Post-sale: NBIS x59.00
2026-02-25	SPY 26031 3P0069000 0	(\$0.43)	2026-01-26	2026-03-27	Pre-sale: SPY 260313P00690000 x2.00
2026-03-02	SPY 26030 6P0068800 0	(\$0.85)	2026-01-31	2026-04-01	Pre-sale: SPY 260306P00688000 x3.00
2026-03-13	CAVA 2603 20P000810 00	(\$0.91)	2026-02-11	2026-04-12	Pre-sale: CAVA 260320P00081000 x24.00 Post-sale: CAVA 260320P00081000 x3.00
2026-03-13	CAVA 2603 20P000810 00	(\$5.46)	2026-02-11	2026-04-12	Pre-sale: CAVA 260320P00081000 x27.00
2026-03-13	CAVA 2603 20P000810 00	(\$9.81)	2026-02-11	2026-04-12	Pre-sale: CAVA 260320P00081000 x27.00
2026-03-17	ACMR	(\$463.46)	2026-02-15	2026-04-16	Pre-sale: ACMR x112.00 Post-sale: ACMR x106.00
2026-03-17	CRDO	(\$6.69)	2026-02-15	2026-04-16	Pre-sale: CRDO x9.00 Post-sale: CRDO x5.00

Sale Date	Symbol	Denied Amt	Window Start	Window End	Replacement
2026-03-17	CRDO	(\$18.05)	2026-02-15	2026-04-16	Pre-sale: CRDO x9.00 Post-sale: CRDO x5.00
2026-03-17	FOUR	(\$1,483.41)	2026-02-15	2026-04-16	Pre-sale: FOUR x22.00 Post-sale: FOUR x114.00
2026-03-17	FSLR	(\$375.41)	2026-02-15	2026-04-16	Post-sale: FSLR x6.00
2026-03-17	GNRC	(\$114.10)	2026-02-15	2026-04-16	Pre-sale: GNRC x6.00 Post-sale: GNRC x15.00
2026-03-17	MTRN	(\$83.14)	2026-02-15	2026-04-16	Pre-sale: MTRN x5.00 Post-sale: MTRN x17.00
2026-03-17	SANM	(\$488.29)	2026-02-15	2026-04-16	Post-sale: SANM x15.00
2026-03-17	WGS	(\$43.06)	2026-02-15	2026-04-16	Pre-sale: WGS x27.00 Post-sale: WGS x14.00
2026-03-17	XMTR	(\$109.96)	2026-02-15	2026-04-16	Pre-sale: XMTR x23.00 Post-sale: XMTR x33.00
2026-03-19	SPY 26032 0P0065600 0	(\$4.48)	2026-02-17	2026-04-18	Pre-sale: SPY 260320P00656000 x6.00
2026-04-01	AMPG	(\$1,237.79)	2026-03-02	2026-05-01	Pre-sale: AMPG x4,907.00 Post-sale: AMPG x1,311.00
2026-04-01	AMPG	(\$56.33)	2026-03-02	2026-05-01	Pre-sale: AMPG x4,907.00 Post-sale: AMPG x1,311.00
2026-04-01	AMPG	(\$2,187.08)	2026-03-02	2026-05-01	Pre-sale: AMPG x4,907.00 Post-sale: AMPG x1,311.00
2026-04-01	FOUR	(\$811.68)	2026-03-02	2026-05-01	Pre-sale: FOUR x55.00 Post-sale: FOUR x59.00
2026-04-01	GNRC	(\$32.23)	2026-03-02	2026-05-01	Pre-sale: GNRC x13.00 Post-sale: GNRC x8.00
2026-04-01	SANM	(\$230.36)	2026-03-02	2026-05-01	Pre-sale: SANM x8.00 Post-sale: SANM x7.00
2026-04-01	SYNA	(\$19.97)	2026-03-02	2026-05-01	Pre-sale: SYNA x9.00 Post-sale: SYNA x21.00
2026-04-14	SPY 26041 7P0068600 0	(\$23.57)	2026-03-15	2026-05-14	Pre-sale: SPY 260417P00686000 x20.00 Post-sale: SPY 260417P00686000 x3.00
2026-05-08	FLY	(\$45.31)	2026-04-08	2026-06-07	Pre-sale: FLY x147.00 Post-sale: FLY x203.00
2026-05-11	AVAV	(\$173.61)	2026-04-11	2026-06-10	Pre-sale: AVAV x4.00 Post-sale: AVAV x10.00
2026-05-11	FLY	(\$341.14)	2026-04-11	2026-06-10	Pre-sale: FLY x147.00 Post-sale: FLY x273.00
2026-05-18	LPTH	(\$279.35)	2026-04-18	2026-06-17	Pre-sale: LPTH x895.00 Post-sale: LPTH x161.00
2026-05-18	LPTH	(\$431.64)	2026-04-18	2026-06-17	Pre-sale: LPTH x895.00 Post-sale: LPTH x161.00

Sale Date	Symbol	Denied Amt	Window Start	Window End	Replacement
2026-05-18	TLN	(\$584.61)	2026-04-18	2026-06-17	Pre-sale: TLN x17.00 Post-sale: TLN x18.00
2026-06-05	FLY	(\$75.36)	2026-05-06	2026-07-05	Pre-sale: FLY x133.00 Post-sale: FLY x444.00
2026-06-05	SKM	(\$14.73)	2026-05-06	2026-07-05	Pre-sale: SKM x170.00 Post-sale: SKM x383.00
2026-06-05	SKM	(\$166.58)	2026-05-06	2026-07-05	Pre-sale: SKM x170.00 Post-sale: SKM x383.00
2026-06-05	SKM	(\$22.89)	2026-05-06	2026-07-05	Pre-sale: SKM x170.00 Post-sale: SKM x383.00
2026-06-05	SKM	(\$8.65)	2026-05-06	2026-07-05	Pre-sale: SKM x170.00 Post-sale: SKM x383.00
2026-06-05	SKM	(\$9.30)	2026-05-06	2026-07-05	Pre-sale: SKM x170.00 Post-sale: SKM x383.00
2026-06-05	SKM	(\$49.36)	2026-05-06	2026-07-05	Pre-sale: SKM x170.00 Post-sale: SKM x383.00
2026-06-09	AMBA	(\$298.73)	2026-05-10	2026-07-09	Pre-sale: AMBA x48.00 Post-sale: AMBA x22.00
2026-06-09	AVAV	(\$82.15)	2026-05-10	2026-07-09	Pre-sale: AVAV x5.00 Post-sale: AVAV x5.00
2026-06-09	FIVN	(\$343.45)	2026-05-10	2026-07-09	Pre-sale: FIVN x60.00 Post-sale: FIVN x60.00
2026-06-09	FLY	(\$199.44)	2026-05-10	2026-07-09	Pre-sale: FLY x203.00 Post-sale: FLY x374.00
2026-06-09	FRSH	(\$15.96)	2026-05-10	2026-07-09	Pre-sale: FRSH x317.00 Post-sale: FRSH x317.00
2026-06-09	FRSH	(\$234.65)	2026-05-10	2026-07-09	Pre-sale: FRSH x317.00 Post-sale: FRSH x317.00
2026-06-09	SKM	(\$80.29)	2026-05-10	2026-07-09	Pre-sale: SKM x332.00 Post-sale: SKM x221.00
2026-06-09	TLN	(\$216.53)	2026-05-10	2026-07-09	Pre-sale: TLN x20.00 Post-sale: TLN x9.00
2026-06-12	ASTS	(\$72.99)	2026-05-13	2026-07-12	Pre-sale: ASTS x8.00 Post-sale: ASTS x23.00
2026-06-12	ASTS	(\$84.68)	2026-05-13	2026-07-12	Pre-sale: ASTS x16.00 Post-sale: ASTS x15.00
2026-06-12	FLY	(\$222.21)	2026-05-13	2026-07-12	Pre-sale: FLY x280.00 Post-sale: FLY x234.00
2026-06-12	FLY	(\$279.57)	2026-05-13	2026-07-12	Pre-sale: FLY x420.00 Post-sale: FLY x94.00
2026-06-12	FLY	(\$346.85)	2026-05-13	2026-07-12	Pre-sale: FLY x420.00 Post-sale: FLY x94.00
2026-06-12	OUST	(\$4.21)	2026-05-13	2026-07-12	Pre-sale: OUST x84.00 Post-sale: OUST x37.00
2026-06-12	OUST	(\$18.28)	2026-05-13	2026-07-12	Pre-sale: OUST x84.00 Post-sale: OUST x37.00

Sale Date	Symbol	Denied Amt	Window Start	Window End	Replacement
2026-06-12	SKM	(\$318.11)	2026-05-13	2026-07-12	Pre-sale: SKM x319.00 Post-sale: SKM x140.00
2026-06-23	SKM	(\$179.72)	2026-05-24	2026-07-23	Pre-sale: SKM x369.00 Post-sale: SKM x90.00
2026-06-26	ASTS	(\$83.81)	2026-05-27	2026-07-26	Pre-sale: ASTS x31.00
2026-06-26	STM	(\$10.61)	2026-05-27	2026-07-26	Pre-sale: STM x15.00

(!) If any replacement purchase was made in a TFSA, RRSP, RRIF, FHSA, or a spouse's/CLP's account, that denial is permanently lost. It cannot be added to ACB inside the registered plan.

The superficial loss rule applies across all accounts of the taxpayer and affiliated persons (ITA s.251.1): your own registered accounts, your spouse/common-law partner's accounts (including their registered accounts), and corporations you or your spouse control. This tool analyzes one account at a time.

Notes & Assumptions

Assumptions

ASSUMPTIONS

Equities and options: Capital gains treatment. Superficial loss rule applied per CRA IT-478R2.

Futures and futures options: Capital gains treatment per IT-346R administrative concession. This assumes you are a speculator, not a hedger or a person carrying on a business of transacting in commodity futures.

Cryptocurrency: Capital gains treatment (CRA default for individual investors). If crypto trading is your primary business activity, 100% of gains may be taxable as business income.

Short sales: reported separately. Classification as capital gains (Schedule 3) or business income (T2125) depends on the taxpayer's individual circumstances.

Bonds: Accrued interest separated from capital gains per ITA s.20(14).

Interest paid on purchase is deductible against coupon income.

T-bills: Discount (par minus purchase price) reported as interest income, not capital gain. Required under Regulation 7000.

Foreign currency: Foreign currency cash gains/losses use Bank of Canada daily rates for trades and annual average rates for dividends. The first \$200 of net annual FX gains/losses is exempt under ITA s.39(1.1).

FX rates: Bank of Canada daily noon rates on settlement date (per CRA 2015-0588981C6)

Limitations

Single account only. The superficial loss rule is analyzed within this account only. Cross-account and cross-person violations (affiliated persons under ITA s.251.1) are not detected.

Return of Capital (ROC) from T3 trust distributions is not parsed from broker data. T3 Box 42 is authoritative. Verify ROC distributions against your slips.

This report is not a substitute for advice from a licensed tax professional. Complex situations (trusts, foreign property, business income, prior-year elections) require additional analysis.

Data Sources

Broker	IBKR Flex Query XML
FX Rate Method	Bank of Canada daily rates
Generated	2026-06-30 22:31

T1135: Foreign Income Verification

(!) Peak foreign ACB: \$119,673.63. If you held foreign property with total cost exceeding \$100,000 CAD at any point during the tax year, you must file Form T1135. Failure to file attracts penalties of \$25/day (minimum \$100, maximum \$2,500) plus 5% of

the cost of unreported foreign property.

Unmatched Withholding Tax

(!) The following withholding tax entries could not be matched to a dividend record. They may still be claimable on Line 40500 (Federal foreign tax credit). Include them in your T2209 calculation.

Date	Symbol	Amount (CAD)
2025-08-06	SGOV	\$9.94
2025-09-05	SGOV	\$18.16

Corporate Actions Processed

Date	Type	Symbol	Treatment
2024-04-30	IC	CASH.OLD.TO	Ticker rename: ACB merged via symbol_renames
2025-07-15	IC	CLBR.OLD	Ticker rename: ACB merged via symbol_renames

Short Sale Detail

6 disposition(s) involved short selling (selling shares not previously held). These are reported separately because the tax treatment depends on your individual circumstances.

Date	Symbol	Qty	Proceeds	Cost	Gain/Loss
2026-03-10	ORCL	6	\$1,296.10	\$1,296.66	(\$0.57)
2026-03-10	ORCL	44	\$9,504.71	\$9,505.47	(\$0.76)
2026-03-10	ORCL	50	\$10,800.80	\$10,799.63	\$1.18
2026-04-22	CAR	6	\$4,567.57	\$4,419.86	\$147.71
2026-04-22	CAR	2	\$1,522.52	\$1,528.95	(\$6.43)
2026-04-22	CAR	2	\$1,455.03	\$1,478.52	(\$23.49)

How to report:

- If you short sell occasionally as part of a broader investment portfolio, these may be reported as capital gains/losses on Schedule 3 (50% inclusion rate), where the net amount may belong with your Line 13200 total above.
- If you engage in short selling as a regular business strategy (frequent, systematic, profit-seeking intent), the net amount may need to be reported as business income on Form T2125 (100% inclusion rate).
- Consult a tax professional if you are unsure which treatment applies to your situation.

Exercise/Assignment Premium Linking

The following option exercise and assignment events were linked to their underlying share transactions. See the Direction column for how each premium was treated.

Date	Option	Linked	Premium	Direction	Shares
2025-10-24	DECK 251024C00093000	No	\$25.19	standalone gain -	
2025-10-31	GLXY 251031C00041000	No	\$181.75	standalone gain -	
2025-10-31	META 251031P00635000	No	\$6.96	standalone gain -	

Date	Option		Linked	Premium	Direction	Shares
2026-03-20	MU	260320C00530000	No	\$349.91	standalone gain -	
2026-03-20	MU	260320C00532500	No	\$325.79	standalone loss -	

Sample Report