



Canadian Agricultural Income Stabilization (CAIS) Program

Special Individual
Form and Guide

2004

CAIS
PCSRA



MAIL YOUR COMPLETED STATEMENT A FORM TO:

Winnipeg Tax Centre
66 Stapon Road
Winnipeg, Manitoba R3C 3M3

For More Information

This guide contains general information only and is not intended to be a substitute for the legislation, regulations and federal/provincial agreements which are the legal authorities for this program. For more information on the CAIS program, please contact us:

Telephone toll free at: English or French: 1-866-367-8506
(8:00 am to 5:00 pm Central Time)

Fax: 1-204-983-3947

Web site address:
www.agr.gc.ca/caisprogram (English)
www.agr.gc.ca/pcsra (French)

Or write to us at:
Canadian Agricultural Income Stabilization (CAIS) Administration
P.O. Box 3200 Station Main
Winnipeg, Manitoba
R3C 5R7

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INTRODUCTION

This guide provides instructions on how to complete the *CAIS 2004 Statement A Special Individual Form* in the provinces of British Columbia, Manitoba, Saskatchewan, Nova Scotia, New Brunswick, Newfoundland & Labrador and the Yukon. Producers not in these provinces should contact the CAIS Administration in their province to obtain the appropriate CAIS program forms.

This guide is to be used by:

- Trusts
- Non-residents
- Status Indians who are exempt from the Income Tax Act
- Deceased participants (rights and things only)
- Limited liability partnerships that are applying as an entity

All other individual participants reporting farming income (loss) should use the Farming Income and CAIS – Joint Forms and Guide package. This package is available from local tax offices or the CAIS Administration.

This guide should be used in conjunction with the *CAIS Program Handbook*, which contains important information and guidelines on the CAIS program. As part of the CAIS program, you must also complete a *CAIS Program Supplementary Information Form*. To get a copy of this form, contact the CAIS Administration.

The CAIS Program Supplementary Information Form must be submitted to the CAIS program Administration by September 30, 2005.

You must complete all areas on the Statement A form except the Partnership Information, which you complete only if you are involved in a partnership. If you do not provide the required information it will delay the processing of your forms.

If you have one farming operation (a single farm or a partnership), complete the Statement A.

Status Indians: If you are a Status Indian who carries on the business of farming on a reserve in Canada and do not file income tax returns, you are eligible to participate provided you submit information you would have otherwise reported for tax purposes for the program year and reference years based on the requirements of the Income Tax Act. Status Indians will be deemed to have a December 31 fiscal year-end.

Partnerships (other than limited liability partnerships): Each partner in a partnership must complete and submit separate CAIS program forms, reporting 100% of the partnership's income and expense information.

Multiple Operations: If you are involved in multiple farming operations, assign a number to each operation and complete a *Statement B – Special Individual and Corporations/Co-operatives* for each operation.

Ensure that the operation number(s) you enter on these forms corresponds with the operation number(s) that you use on your *CAIS Program Supplementary Information Forms*.

If you require a Statement B but did not receive one in your package, call us toll-free at 1-866-367-8506 (CAIS Administration).

Submit completed forms to:
 Winnipeg Tax Centre
 66 Stapon Road
 Winnipeg, Manitoba
 R3C 3M3

CAIS program deadlines

To participate in the CAIS program for the 2004 program year, you must meet the following deadlines:

- have returned your *Options Notice* to the CAIS Program Administration by **November 30, 2004**;
- have made the required deposit into your CAIS program account by **March 31, 2005**;
- send the Statement A for Special Individuals for fiscal year 2004 to the Winnipeg Tax Centre by **June 15, 2005**; and
- send the *CAIS Program Supplementary Information* form to the CAIS Program Administration by **September 30, 2005**.

The CAIS Program Administration will not accept 2004 program year forms after the September 30, 2005 deadline.

To be eligible to receive CAIS program benefits, you must meet all of the established deadlines. You can choose not to participate in the program for one year. However, you must meet all of the deadlines for the following year, or you will not be able to participate in the CAIS program for the next two program years.

If you received an interim payment for the 2004 program year, you must meet all of the program deadlines, **or you will be required to pay back the interim payment.**

If the deadline falls on a Saturday, Sunday, or statutory holiday, you have until the next business day to file Statement A and the *CAIS Program Supplementary Information* form, or to make your CAIS program deposit.

Note: The personal and financial information you provide to the CAIS Administration will be used only for purposes of processing your CAIS program forms, or as allowed by law (e.g., the *Farm Income Protection Act*, the *Income Tax Act*, and the *Financial Administration Act*). Once your CAIS program forms are submitted, the information then becomes confidential.

Information will only be used as specified on the CAIS program form or as instructed by you. Personal information is protected under the *Privacy Act* and is stored in the Personal Information Bank number AAFC PPU 189. Information is protected from disclosure under Section 20 of the *Access to Information Act*.

PARTICIPANT INFORMATION

Name and Address

- Print your name and address in this section. Also provide your day and evening phone numbers in case we need to contact you.
- If someone has filled out the form on your behalf and you would like the Administration to contact them for further information, please complete the contact person details. The Administration will communicate with your contact person as the first point of contact. Written correspondence will be sent to both you and your contact person. Please indicate if your contact has changed from the previous year.
- Cheques and account information such as the Calculation of Program Benefits will be mailed directly to you.

Participant Profile

- Enter the CAIS Participant Identification Number (PIN) in the space provided. You can find this PIN on your CAIS Options Notice.
- Enter your Social Insurance Number (SIN) into the space provided. Trusts, enter the account number assigned by Canada Revenue Agency (CRA).
- Enter your business number if you are a limited liability partnership who is applying as an entity.

Indicate what type of farming arrangement(s) you are involved in.

Individual - You farmed as a sole proprietor.

Member of a partnership - All or part of the farming business was carried on with other partners and;

- the income and expenses were recorded under the partnership's name;
- each member reported their allocation of the partnership's net income/loss to Canada Revenue Agency (CRA).

Trust - The farming business was carried on by a trust holding property and reporting farming income on a trust tax return. In this case the trust, rather than the individual beneficiaries must participate in CAIS.

Member of a Co-operative - You are a member of a co-operative that is participating in CAIS.

Shareholder of a Corporation - You are a shareholder of a corporation participating in CAIS.

Limited Liability Partnership - For CAIS purposes, a limited liability partnership may apply to CAIS as an entity. A list of the partners in the partnership with SINs or BNs will have to be provided on page 4 of Statement A for Special Individuals.

Main farmstead: Enter the province where all or the majority of gross farming income was earned over the reference period, subject to any adjustments.

Participant Information

For further information on the CAIS program, please see the CAIS program Handbook.

- If the participant is deceased, enter the date of death. If farming business income or loss was reported on the deceased participants T1 tax return, prepare the CAIS program forms:
 - in the name of the individual, noting “Estate” in the name and address area.
 - using income/expenses reported on the individual’s final 2004 T1 tax return(s).

Include a copy of the individual’s death certificate and the probated will (or letters of Administration) with the application.

- If the farming business was continued by the surviving spouse (or a spousal trust), prepare an additional CAIS program form:
 - in the name of the surviving spouse or spousal trust;
 - using the income/expenses from the spouse’s 2004 T1 tax return.

For further information on the eligibility of estates and deceased individuals please refer to the CAIS Program Handbook.

FARMING INCOME AND EXPENSES

Getting Started

Tenant crop share income/expenses

- Partners, if you are a tenant in a crop share and you have income from crop share that is separate from the partnership, complete a Statement A for one of the operations and a Statement B for the other. Otherwise, we will apply the partnership allocation to the crop share income.

Record all of the income/expense items from your 2004 Statement of Farming Activities on Statement A or B along with their designated line codes. Line codes not printed on the form are either included in the guide instructions or listed in the Commodity List and the Program Payment List at the back of the guide.

Please round all figures to the nearest dollar.

Method of Accounting

If you file on the cash basis to CRA, you must also file to the CAIS program on the cash basis. Transfer the income and expenses from your Statement of Farming Activities onto the application as per the instructions in the guide.

If you file on the accrual basis to CRA, you must also file to the CAIS program on the accrual basis. Transfer the income and expenses from your Statement of Farming Activities onto the application as per the instructions in the guide. You must also record the change between opening and closing inventory for each individual income and expense item.

Identification

- Enter the type of farming operation.
- Enter the operation's fiscal period. Record the year, month and day of the beginning and end of the farming operation's taxation year. The 2004 fiscal period must end in 2004.

Partnerships: The fiscal period of a partnership must fall into the fiscal period of each partner.

- Indicate the method of accounting filed to CRA and to the CAIS program. Enter:
 - code 1 if you are using the accrual method for tax and CAIS purposes;
 - code 2 if you are using the cash method for tax and CAIS purposes.
- Indicate if you were involved in any of the following for this particular operation:
 - A member of a feeder association
 - Crop share (landlord)
 - Crop share (tenant)

Income

Commodity Sales and Program Payments

Commodity Sales

- Record the name, line code, and gross sale amount of each commodity on Statement A or B. See page 17 for a list of commodity codes.

Example:

You have seed potato sales of \$50,000. You would record:

Potatoes 147 \$50,000

Commodity Sales Adjustments

- If you received a cheque for a commodity sale that is net of expenses that are recognized in the calculation of farming income (loss), report the sale to include the full value of the commodity.

Example:

Your receipt from the processor shows gross apple sales of \$10,000, packing costs of \$1,000 and marketing board fees of \$500 leaving you a net cheque of \$8,500. You would report \$10,000 as your gross apple sales and \$1,500 in the appropriate line code under expenses.

Program Payments

- Using the Program Payment List on page 20, record the name, program payment code, and the amount of each program payment received as compensation for a commodity.
- Record program payments not listed on the Program Payment List on line 9540, Other Program Payments.

Program Payment Adjustments

- If the program payments on your Statement of Farming Activities have been reported net of expenses that are recognized in the calculation of farming income (loss), report the full amount of the payment.

Example:

Crop hail insurance program premiums of \$2,000 were deducted from proceeds of \$6,000, leaving a net cheque of \$4,000. You would report \$6,000 as a program payment and \$2,000 as an expense on line 9665 – Insurance Premiums (crop or production).

Insurance Proceeds for Allowable Items

- Insurance proceeds for allowable items such as fertilizers, chemicals, fuel, etc. should be recorded using line code 406.

Prescribed drought region (PDR)

- Report the income you received from the sale of breeding animals as a commodity sale using the line code for the commodity. Report the amount you deferred as a commodity purchase using the appropriate line code from the list below.
- When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate line code from the list below.

PDR Deferred Livestock Codes

Deferred bovine cattle	150
Deferred bison	151
Deferred goat	152
Deferred sheep	153
Deferred deer	154
Deferred elk	155
Deferred horse for PMU sales	156
Deferred other breeding animals	157

Miscellaneous Items

- **Livestock producers**, include any insurance payments received for losses of livestock as part of the sale amount. If you received a Bovine Spongiform Encephalopathy (BSE) Recovery Program payment, report the amount you received under program payment code 468.
- Include **income generated from the use of commodities** with commodity sales. For example, record income from pollination services with bee sales, stud fees with horse sales, etc. If you have used these services, record any amounts paid as a purchase of the corresponding commodity.
- If you operated or regularly harvested a **woodlot**, include the sale of trees, lumber, logs, poles, or firewood as income using line code 259. This income is not an allowable income for CAIS program purposes. Income and expenses related to tree production must be generated through farming activity to be allowable under the CAIS program. Income and expenses generated in the harvesting of trees for use as firewood, construction material, poles or posts, fibre, pulp and paper, or in reforestation are considered non allowable under the CAIS program. Income generated from these sales is excluded from production margin calculations.
- **Eligible tree producing operations** involve the regular seeding and harvesting of trees, shrubs, herbaceous perennials or annuals, including ornamental, fruit, and Christmas trees. These operations incur normal input and harvesting costs and the crop is considered an agricultural commodity. The CAIS Program Administration considers the income and expenses associated with these commodities to be allowable.
- **Landlords**, income earned through a crop or livestock share, whether cash rent or payments-in-kind, must be reported as rental income for income tax purposes, and therefore is considered non-allowable for the CAIS program. However, where the arrangement constitutes a joint venture such that the landlord's share in allowable expenses reasonably approximates their share in the allowable income, the income and expenses may be considered allowable.
- **Tenants**, if the gross sales you reported to CRA include your landlord's share of the crop:
 - record as sales the amount you reported to CRA;
 - record your landlord's share as a corresponding commodity purchase.
- If you gave a commodity to another person as a **payment-in-kind**, record the value as a sale using the line code for the commodity. If the payment was made to settle a business expense, also record the value as an offsetting expense.
- CAIS program payments should be reported as farming income for income tax purposes. Record the amount as Business Risk Management (BRM) and disaster assistance payments, line 9544.
- Do not include current year inventory adjustments (mandatory or optional) as income. Record them on lines 9941 and 9942.
- For income tax and CAIS purposes, cash advances are treated as a loan and therefore should not be reported as income.

- Income transactions involving commodity futures may be recorded as a commodity sale for CAIS purposes if:
 - you reported the futures transaction as farming income (loss) for income tax purposes;
 - the transaction involves a primary agricultural product that you produced on your farm;
 - the transaction is considered a hedging strategy, not speculation.
- Record the futures transactions reported on your Statement of Farming Activities that meet the criteria as follows:
 - for futures transactions reported as a gross amount, record the income as a commodity sale using the line code for the commodity, and record related purchases as a commodity purchase using the line code for the commodity.
 - for futures transactions reported as a net amount, record the net gain as a commodity sale using the line code for the commodity. Record the net loss as a commodity purchase using the line code for the commodity.
- Record income from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as other farming income, line 9600. Record losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as a non-allowable expense, line 9896.

Other Farming Income

Line 9540, Other program payments

Record on this line any program payments not listed on the Program Payment List.

Line 9544, Business Risk Management (BRM) and disaster assistance program payments

Record payments you received from the following federal or provincial risk management and disaster assistance programs.

- Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Quebec, Newfoundland and Labrador, New Brunswick, and Prince Edward Island;
 - Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Quebec, Newfoundland and Labrador, New Brunswick, and Prince Edward Island;
 - Whole Farm Insurance Pilot (WFIP) Program in British Columbia;
 - Farm Income Disaster Program (FIDP) in Alberta;
 - Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP);
 - The Canadian Agricultural Income Stabilization (CAIS) program;
 - Producer Assistance Payments 2004.
- If you received an overpayment from any of the programs listed above, report any amount you repaid on line 9896.

Line 9574, Resales and rebates, GST/HST for allowable expenses

Record the total resales and rebates of allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9575, Resales and rebates, GST/HST for non-allowable expenses, recapture of capital cost allowance (CCA)

Record the total rebates of non-allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9601, Agricultural contract work

Record the total of incidental farming income from such things as custom or contract work, harvesting, combining, crop dusting or spraying, seeding, drying, packing, cleaning, and treating seeds.

Do not include income received from farm machinery rental on this line. See line 9614, Machine rental.

Line 9605, Patronage dividends

Enter the total patronage dividends (other than those for consumer goods or services) you received during your 2004 fiscal period.

Line 9607, Interest

Record any interest that was reported as farming business income for tax purposes.

Line 9610, Gravel

Enter the total amounts you received from the sale of soil, sand, gravel, or stone.

Line 9611, Trucking (farm-related only)

Record any trucking that was reported as farming business income for tax purposes.

Line 9612, Resales of commodities purchased

Record sales of commodities that you did not produce (i.e., bought for resale).

Record the corresponding purchases on line 9827.

Line 9613, Leases (gas, oil well, surface, etc.)

Record payments you received for leasing your farmland for petroleum or natural gas exploration. These payments will be either income or a capital receipt.

Line 9614, Machine rental

Record amounts you received from the rental of your farm machinery.

Line 9617, Custom Feeding Income

Enter the total amount you received for the custom feeding of livestock.

Line 9600, Other (specify)

If you have other types of farming income not listed on the application, enter the total amount of all other types of farming income on line 9600. Then list them on the blank lines provided. This will help ensure processing is not delayed.

Record all other non-allowable farming income in this section.

Expenses

For CAIS program purposes, there are three types of expenses:

- commodity purchases and repayment of program benefits;
- allowable expenses; and
- non-allowable expenses.

Commodity Purchases and Program Repayments

Use the Commodity list to record the line code, name and the purchase amount of each commodity bought at any stage of maturity. This includes seed, plants, transplants, livestock and marketable products. For example, if you are an apple producer replacing damaged or dead trees, record apple tree purchases using the code for apples. If you are buying trees to expand an orchard, this amount would be a capital expenditure and would not be entered as a commodity purchase. Include expenses incurred from the use of commodities with the commodity purchases. For example, record pollination fees with bee purchases.

Miscellaneous Items

- Record the **repayment of a program benefit** as a purchase using the line code for the program.
- **Tenants**, if the gross sales you reported to CRA include your landlord's crop share, record the landlord's share of the sale as a commodity purchase.

CAIS Program – Allowable Expenses

Line 9661, Containers and twine

Enter the total amount you paid for material to package, contain, or ship your farm produce or products. Producers marketing fruit or vegetables through a co-op should enter any pack-and-sell expenses here.

If you operated a nursery or greenhouse, enter the cost of your containers and pots for the plants you sold.

Line 9662, Fertilizers and soil supplements

Enter the total amount you paid for fertilizers and lime you used in your farming business. If you used soil supplements or other growth media, enter the amounts you paid for them here. Examples of soil supplements include mulch, sawdust, and weedmats.

Line 9663, Pesticides and chemical treatments

Enter the total amount you paid for herbicides, insecticides, rodenticides and fungicides. Insecticides include chemicals for pest control purposes as well as any predators or parasites introduced for that use.

Record the total amount you paid for chemicals used in treating water, manure, or slurry, as well as those used in disinfecting equipment and facilities.

Record seed treatment as an allowable expense if the treatment was itemized separately from the seed purchase on your original invoice. Otherwise, include the treatment as part of the commodity purchase.

Line 9665, Insurance premiums (crop or production)

Enter the total amount of deductible premiums for any crop related programs. Include premiums for hail insurance on this line. Do not include any premiums for private, business related, or motor vehicle insurance. See Line 9804 – Other insurance premiums for details on other types of insurance premiums. Production insurance is the same as crop insurance.

Line 9713, Veterinary fees, medicine, and breeding fees

Enter the total amount you paid for medicine for your animals, and for veterinary and breeding fees. Examples of such fees include the cost of artificial insemination, embryo transplants, disease testing, and castration. If you used disposable veterinary supplies for your farming business, enter these costs here.

Line 9714, Minerals and salts

Record purchases of minerals, salts, vitamins, and premixes (which are mainly minerals and vitamins).

Line 9764, Machinery (gasoline, diesel fuel, oil)

Enter the total amount you paid for fuel and lubricants for your machinery used in your farming operation.

Line 9799, Electricity

Enter only the part of your electricity costs that relates to your farming business.

Line 9801, Freight and shipping

Enter the amount you paid for shipping farm inputs to your operating site and shipping farm produce to market. Do not include costs incurred when trucking for someone else on this line. These are non-allowable for CAIS and should be reported on line 9798, “Agricultural contract work”.

Also include amounts you paid for the disposal of carcasses on this line.

Line 9802, Heating fuel

Enter the total amount you paid for natural gas, coal, and oil to heat farm buildings. Also enter your expenses for fuel used for curing tobacco, crop drying, or greenhouses.

Line 9815, Arm’s length salaries

Enter the amount of gross wages you paid to your employees. Include the cost of board for hired help. Do not include salaries paid to related persons (see the definition below). Report these on Line 9816 - Non arm’s length salaries.

Related persons are:

- 1) individuals connected by blood relationship, marriage or common law partnership, or adoption;
- 2) a corporation and
 - an individual, group of persons, or entity that controls the corporation;
 - an individual, group of persons, or entity of a related group that controls the corporation;
 - any individual related to a person described in (1) above.

Include in this total your share of Canada pension Plan or Quebec Pension Plan contributions and Employment Insurance premiums for arm’s length salaries.

Line 9822, Storage/drying

Enter the amount you paid for storing and drying commodities. Examples of such costs include amounts paid for storage and drying services, air treatment expenses, and the purchase of germination inhibitors and other preservative agents. Electricity and heating fuel costs incurred should be entered on lines 9799, "Electricity", and 9802, "Heating fuel", respectively.

Line 9830, Prepared Feed

Enter the total amount you paid to buy feed for your livestock.

Line 9831, Custom Feeding

Enter the total amount you paid to have your livestock custom fed.

Line 9836, Commissions and levies

Enter the amount you paid in commissions and levies incurred in the sale, purchase, or marketing of commodities. Also include amounts paid in levies to marketing boards, except those due as a result of penalties or fines you incurred.

CAIS program – Non allowable expenses

Line 9760, Machinery (repairs, licences, insurance)

Enter the total amount of repair, licence fee, and insurance premium expenses you incurred for your machinery.

Line 9765, Machinery lease/rental

Enter the expenses you incurred for leasing machinery used to earn your farming income. If you lease a passenger vehicle, report those expenses on Line 9829 – Motor vehicle interest and leasing costs.

Line 9792, Advertising and promotion costs

Enter the expenses you incurred for advertising and promoting your farm products.

Line 9795, Building and fence repairs

Enter the amounts for repairs to fences and all buildings you used for farming, except your farmhouse.

Line 9796, Land clearing and draining

Enter the total amount for the expenses listed below:

- clearing the land of brush, trees, roots, stones, and so on;
- first ploughing the land for farm use;
- building an unpaved road; and
- installing land drainage.

Line 9798, Agricultural contract work

Enter the expenses you incurred for custom and contract work in your farming business. For example, you could have had a contract with someone who cleaned, sorted, graded, and sprayed the eggs your hens produced, or someone who had facilities to age the cheese you produced. You could have also contracted someone to do your harvesting, combining, crop dusting, or contract seed cleaning.

For CAIS program purposes, agricultural contract work is a non allowable expense. However, if you have contract work receipts that are itemized, enter the amounts of the contract work that pertain to the allowable portions, (such as fuel, fertilizer) on the appropriate lines as allowable expenses. Enter on line 9798 any amounts that are non allowable expenses.

Line 9804, Other insurance premiums

Enter the total amount of business related insurance premiums you paid to insure your farm buildings, farm equipment (excluding machinery and motor vehicles), and business interruption. **Do not** include any premiums for hail insurance or livestock on this line. See Line 9665 - Insurance premiums (crop or production) for details.

OTHER PARTICIPANT INFORMATION

The information on the Statement of Farming Activities section of the form is used to verify that the information reported on your CAIS form is the same as what you reported to CRA. Completion of this section is mandatory.

Statement of Farming Activities

Use the operation's Statement of Farming Activities to complete the following information.

Line 9959, Gross farming income

- Record the gross farming income from the operation's Statement of Farming Activities.

Line 9968, Total farming expenses

- Record the total farming expenses from the operation's Statement of Farming Activities.

Line 9969, Net farming income (loss) before adjustments

- Record the net farming income (loss) before adjustments from the operation's Statement of Farming Activities.

Line 9941, Optional inventory adjustments/current year

- Record the total of any current year optional inventory adjustments from the operation's Statement of Farming Activities.
- The optional inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Line 9942, Mandatory inventory adjustments/current year

- Record the total of any current year mandatory inventory adjustments from the operation's Statement of Farming Activities.
- The mandatory inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Line 9944, Net farming income (loss) after adjustments

- Record the net farming income (loss) after adjustments from the operation's Statement of Farming Activities.

Line 9946, Net farming income (loss)

- Record the net farming income (loss) from the operation's Statement of Farming Activities.

PARTNERSHIP INFORMATION

Complete this section only if the operation is a partnership.

Partnership Name

- Enter the partnership's name.

Partners' Names

- Record the name of each individual, corporate or co-operative partner, starting with the participant's name.
- If another partnership is a partner, list the names of the partners in that partnership.

Percentage (%) Share

- Record each partner's percentage share based on the allocation of partnership net income/loss reported to Canada Revenue Agency unless:
 - interest has been paid on partner's capital, or
 - salaries have been paid to partners.

In these cases, exclude these amounts in determining the partner's percentage share.

- If another partnership is a partner, determine the beneficial ownership of each individual member.

Example:

The Smith & Smith Partnership owns 60% of the Sunny Skies Partnership. Since Fred Smith Ltd. and Mary Smith Ltd. each own 50% of the Smith & Smith Partnership, each corporation has a 30% beneficial ownership in the Sunny Skies Partnership.

SIN or BN

- Enter the Social Insurance Number (SIN) for each individual partner.
- Enter the Business Number (BN) for corporate or co-operative partners if applicable.

Grains, Oilseeds and Special Crops

Commodity	Code
Barley (seed) -----	003
Barley (feed) -----	018
Beans (dry edible) -----	004
Borage -----	006
Buckwheat -----	007
Canadian Wheat Board payments -----	002
Canary seed -----	008
Canola -----	010
Chick peas/garbanzo beans -----	023
Corn (seed) -----	011
Corn (feed) -----	019
Faba beans -----	012
Field peas (seed) -----	013
Field peas (feed) -----	022
Flaxseed -----	014
Forage (including pellets, silage) -----	264
Forage seed -----	015
Grain (pellets, screenings, silage) -----	039
Hemp -----	030
Khorasan wheat/ kamut -----	036
Lathyrus -----	040
Lentils -----	041
Lupins -----	042
Millet -----	043
Mustard seed -----	044
Oats (seed) -----	045
Oats (feed) -----	020
Oilseed radish -----	038
Prepared feed and protein supplements -----	046
Quinoa -----	047
Rice -----	048
Rice, wild -----	270
Rye -----	049
Safflower -----	050
Soybeans, including canatto, nato (seed) --	053
Soybeans, including canatto, nato (feed) --	057
Spelt -----	037
Straw -----	267
Sugar beets (including molasses) -----	268
Sunflowers -----	054
Tobacco -----	269
Triticale -----	055
Vegetable seed (seed production only) -----	051
Wheat (seed) -----	056
Wheat (feed) -----	021

Edible Horticulture

Commodity	Code
Apples and by-products -----	060
Berries	
Black/red currants -----	065
Blackberries -----	066
Blueberries -----	067
Cranberries -----	068
Gooseberries -----	069
Loganberries -----	070
Raspberries -----	071
Saskatoon berries -----	072
Strawberries -----	073
Tame elderberries -----	074
Fruit	
Fruit juice (except apple) -----	081
Grapefruit -----	082
Grapes -----	083
Kiwi fruit -----	084
Lemons -----	085
Oranges -----	086
Watermelons -----	087
Wine (except apple) -----	088
Fruit – Tender	
Apricots -----	091
Cherries (sweet, sour) -----	092
Nectarines -----	093
Peaches -----	094
Pears -----	095
Plums -----	096
Prunes -----	097
Herbs and Spices	
Anise -----	101
Basil -----	102
Caraway seed -----	103
Chives -----	104
Cilantro -----	105
Comfrey -----	106
Coriander -----	107
Dill -----	108
Evening primrose -----	109
Fennel -----	110
Fenugreek -----	111
Fresh herbs -----	112
Garlic -----	113
Ginseng -----	114
Marjoram -----	115
Mint -----	116
Monarada -----	117
Oregano -----	118
Parsley -----	119
Pepper -----	120
Rosemary -----	121
Sage -----	122

Edible Horticulture

Commodity	Code
Salsify	123
Scorzonera	124
Summer savory	125
Tarragon	126
Thymol	127
Watercress	128
Medicinal herbs	145
Borage (herb)	146
Mushrooms (including spawn)	131
Nuts (all)	140
Potatoes and by-products	147
Potatoes (for potato chips)	148
Potatoes (feed)	149
Vegetables – Field fresh	
Artichokes	160
Asparagus	161
Beets	162
Bok choy	163
Broccoflower	164
Broccoli	165
Brussels sprouts	166
Cabbage (green, red)	167
Cantaloupe	168
Carrots	169
Cauliflower	170
Celery	171
Chinese cabbage	172
Chinese vegetables	173
Collards	174
Cucumbers	175
Eggplant	176
Endive	177
English cucumbers	178
Fiddleheads	179
Flowers (edible)	180
Horseradish	181
Kohlrabi	182
Leeks	183
Lettuce	184
Melons	185
Mustard leaves	186
Onions	187
Onions (yellow seeded)	188
Onion sets	189
Parsnip	190
Peppers (red, green, or sweet)	191
Pumpkins	192
Radish	193
Rhubarb	194
Rocket	195
Romaine lettuce	196
Rutabagas	197
Shallots	198
Snap beans	199
Spanish onions	200
Spinach	201
Squash	202
Sweet corn	203

Edible Horticulture

Commodity	Code
Sweet peas	204
Sweet potatoes/yams	205
Swiss chard	206
Tomatoes	207
Turnips	208
Vegetable marrow	209
Wax beans	210
Weeds (edible)	211
Witloof chicory	212
Zucchini	213
Vegetables – Field processing	
Adzuki beans	216
Baby carrots	217
Broad beans	218
Cabbage (for coleslaw only)	297
Cabbage	298
Carrots	219
Cauliflower	299
Chick peas/garbanzo beans	220
Cucumbers	300
Gherkins	221
Green beans	222
Green peas	223
Jacob beans	224
Lima beans	225
Mung beans	226
Okra	227
Peppers	301
Pumpkins	302
Red beets	303
Snap beans	228
Soldier beans	229
Squash	304
Sweet corn	305
Stevia	230
Tomatoes	231
Wax beans	306
Vegetables – Greenhouse	
Cherry tomatoes	233
Cucumbers	234
Lettuce	235
Peppers	236
Tomatoes	237

Non-edible Horticulture

Commodity	Code
Bedding plants	132
Flowers and ornamental foliage	133
Fruits and vegetables (non-edible)	134
Seeds and bulbs	135
Shrubs	136
Sod (peat moss based)	137
Sod (mineral based)	141
Trees (cultivated Christmas)	138
Trees (fruit and ornamental)	139

Poultry

Commodity	Code
Chickens	
Pullets for meat production	360
Broilers	361
Roasters	362
Pullets for egg production	365
Chicken eggs	
Chicken, eggs for consumption	343
Broiler chicken hatching eggs	344
Commercial game birds	336
Ducks (including eggs)	332
Geese (including eggs)	333
Turkeys	334
Turkey eggs	342

Cattle and Calves (including hides)

Commodity	Code
Slaughter cattle	
Cattle raised from birth	702
Cows and bulls	706
Grainfed veal	704
Purchased cattle	700
Feeder cattle	
Cattle raised from birth	710
Purchased cattle	708
Calves	
Calf sales (excluding purebreds)	712
Bull semen, cattle embryos	712
Non-purebred breeding stock (sold for breeding purposes)	712
Purebreds	
Purebred cattle	718
Cattle and calf purchases	762
Bull semen and cattle embryo purchases	762

Sheep and Lambs (including hides)

Commodity	Code
Slaughter lambs	
Ewes and rams	734
Lambs raised from birth	730
New crop lambs (less than 85 lbs)	732
Purchased feeders	728
Feeder lambs	736
Purebreds	
Purebred sheep and lambs	742
Sheep and lamb purchases	763

Other Red Meats (including hides, velvet and pelts)

Commodity	Code
Alpacas	370
Buffalo/bison	350
Commercial game animals	351
Deer	352
Elk	353
Goats (including milk)	354
Llamas	355
Rabbits	356
Swine/hogs	341

Other Commodities

Commodity	Code
Bee by-products	375
Leaf cutter bees	312
Dogs	313
Donkeys/mules	367
Dulse	314
Exotic birds/game	368
Fish meal	263
Groundhogs/hedgehogs	369
Honey	129
Horses (including hides)	316
Kenaf	317
Manure	318
Maple products	130
Milk and cream (cattle)	319
Ostriches	371
Ranch fur	238
Wool	328
Emus	373
Peat moss	321
Pheasants (including eggs)	338
Pregnant mare urine (PMU)	322
Honey bees	374
Rheas	372
Wood	259

Program Payments List

See the following lists to determine the correct code to be used for recording the payment type on Statement A or Statement B.

Program payments received from the following list of payments as compensation for commodity income or loss are included in calculating your CAIS program year production margin.

Program Payment	Code
Bovine Spongiform Encephalopathy (BSE) Recovery program	468
Canadian Food Inspection Agency (CFIA) Compensation	469
Crop/Hail insurance	
Grains, oilseeds, and special crops	401
Edible horticulture crops	402
Non-edible horticulture crops	470
Other commodities, including livestock	463
Insurance Proceeds for Allowable Items	406
Livestock Feed Insurance Program	412
Waterfowl/Wildlife Damage Compensation	
Grains, oilseeds, and special crops	418
Horticulture	419
Other commodities	425
Nova Scotia Modified BSE Recovery Program	491
Manitoba Feeder Assistance Program	480
Manitoba Slaughter Deficiency Program	481
Manitoba Cull Cow Program	492
Manitoba Drought Assistance Program	489
Saskatchewan Herd Retention Program	493
Saskatchewan Cull Animal Program	494
Feeder Calf Set-Aside Program (All Provinces)	482
Fed Cattle Set-Aside Program (All Provinces)	483
Alberta Spring Price Endorsement	495
BC Steer and Heifer Market Transition Program	496
BC Negative Margin Insurance Pilot Program	497
Transitional Industry Support Program (TISP)	498

Program payments received from the following list of payments as compensation for income or loss are NOT included in calculating your CAIS program year production margin.

Program Payment	Code
Canada-Ontario Grain and Oilseed Payment	410
Canada-Ontario Grain Stabilization Payment	410
Dairy Subsidies	435
Green Plan, Farm-Based Program	
Permanent cover practices	466
Industry Transition Production Assistance Program	478
Market Revenue Insurance (MRI)	
Grains, oilseeds, and special crops	410
Edible horticulture crops	411
Non-edible horticulture crops	474
Transitional Financial Assistance Program (TFA)	427
Production Insurance (PI) Premium Adjustment	499



