#### STATEMENT OF BUSINESS ACTIVITIES

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

For more information on how to complete this form, see the "Business and Professional Income" guide.

Identi	fica	tio	า														2
Your r	name	Э															
Social	Ins	urar	nce l	Num	ber			Wa	as 200	06 y	our	last	yea	ır of	bus	ines	ss?
											,	Yes		N	0		
		Υe	ar		Мо	nth	Da	ay			Υe	ar		Мо	nth	Da	ay
From:								-	To:								
									-		CO	ntinı	ue o	n ne	ext p	age	<b>+</b>

Business name						
Main product or service						
Business address						
City	Province/Territory	Ро	stal	coc	de	
Industry code (see the apper "Business and Professional I						
Partnership filer identification number						
Tax shelter identification nun	nber					

Name and address of person	or firm preparing thi	s form			
Address					
City	Province/Territory	Posta	l code		
Business Number					
Your percentage of the partn	ership		'	•	%

#### Income Sales, commissions, or fees a Minus - Goods and services tax/harmonized sales tax (GST/HST) and provincial sales tax (if included in sales above) Returns, allowances, and discounts (if included in sales above) Total of the above two lines b Net sales, commissions, or fees 8000 (line a minus line b) Reserves deducted last year 8290 8230 Other income **Gross income** (total of the above three lines) – Enter on the appropriate line of your income 8299 tax return C

# Calculation of cost of goods sold (enter business part only)

Gross profit (line c minus line d)	8519	n next page
Cost of goods sold	8518	
Minus – Closing inventory (include raw materials, goods in process, and finished goods)	8500	
Total of the above five lines		
Other costs	8450	
Direct wage costs	8340	
Subcontracts	8360	
Purchases during the year (net of returns, allowances, and discounts)	8320	
Opening inventory (include raw materials, goods in process, and finished goods)	8300	

#### Expenses (enter business part only) 8521 Advertising 8590 Bad debts Business tax, fees, licences, dues, memberships, 8760 and subscriptions Delivery, freight, and express 9275 9224 Fuel costs (except for motor vehicles) 8690 Insurance 8710 Interest 8960 Maintenance and repairs Management and administration fees 8871 Meals and entertainment (allowable part only) 8523 Motor vehicle expenses (not including CCA) 9281 (see Chart A on page 22 [4] ) 8810 Office expenses 8811 Supplies Legal, accounting, and other professional fees 8860

Property taxes	9180
Rent	8910
Salaries, wages, and benefits (including employer's contributions)	9060
Travel	9200
Telephone and utilities	9220
Other expenses	9270
	Subtotal
Allowance on eligible capital property	9935
Capital cost allowance (from Area A on page 14 [3] )	9936
Total business expenses (total of the above three lines)	9368

Net income (loss) before adjustments (line e minus line f)	9369	g
Your share of line g above		h
Minus – Other amounts deductible from your share of net partnership income (loss) (from the chart on page 9 [below])	9943	i
Net income (loss) after adjustments (line h minus line i)		j
Minus – Business-use-of-home expenses (from the chart on page 11 [below] )	9945	
Your net income (loss) (line j minus line 9945) (enter on the appropriate line of your income tax return)	9946	

# Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in th statement of income and expenses, and for which the parreimburse you.	•
Total (enter this amount on line i on page 8 [above]	

# Calculation of business-use-of-home expenses

Heat	
Electricity	
Insurance	
Maintenance	
Mortgage interest	
Property taxes	
Other expenses	
Subtotal	
Minus – Personal use part	
Subtotal	
Plus - Capital cost allowance (business part only)	
<ul> <li>Amount carried forward from previous year</li> </ul>	
Subtotal	

Minus – Net income (loss) after adjustments (from line j on page 8 [above] – If negative, enter "0"	2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) – If negative, enter "0"	
Allowable claim (the lesser of amounts 1 on page 10 or 2 above) – Enter this amount on line 9945 on page 8 [above]	

# **Details of other partners**

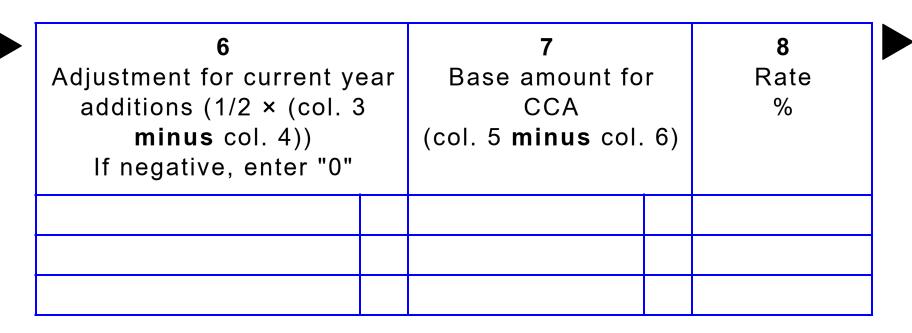
Name		
Address		
City	Province/Territory	Postal Code
Share of net income or (loss)	\$	Percentage of partnership %
Name		
Address		
City	Province/Territory	Postal Code
Share of net income or (loss)	\$	Percentage of partnership %

Name		
Address		
City	Province/Territory	Postal Code
Share of net income or (loss)	\$	Percentage of partnership %
Details of equity		
Total business liabilities		9931
Drawings in 2006		9932
Capital contributions in 2006		9933

# Area A - Calculation of capital cost allowance (CCA) claim

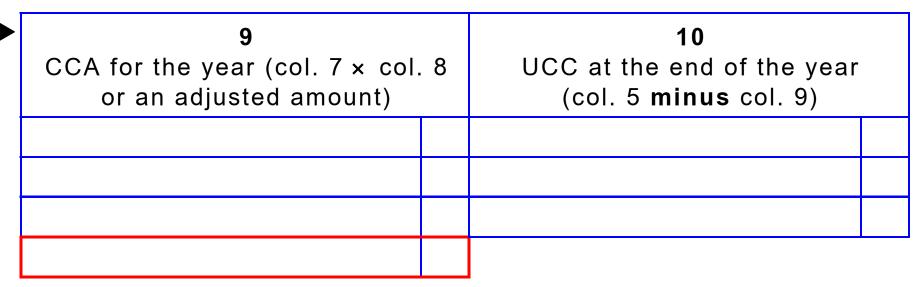
<b>1</b> Class number	<b>2</b> Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C on pages 17 and 18 [below])

<b>4</b> Proceeds of dispositions in the year (see Areas D and E on pages 19 and 20 [below] )	<b>5</b> * UCC after additions and dispositions (col. 2 <b>plus</b> col. <b>minus</b> col. 4)	. 3



\* If you have a negative amount in this column, add it to income as a recapture on line 8230, "Other income", on page 4 [1]. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses", on page 7 [1]. Recapture and terminal loss do not apply to a class 10.1 property. For more information, read Chapter 4 of the "Business and Professional Income" guide.

continue on next page -





**Total CCA claim for the year** (enter this amount, **minus** any personal part and any CCA for business-use-of-home expenses, on line 9936 on page 7 [1]\*\*)

\*\* For information on CCA for "Calculation of business-use-of-home expenses", read Chapter 4 – Special Situations of the "Business and Professional Income" guide.

## Area B - Details of equipment additions in the year

<b>1</b> Class number	<b>2</b> Property details	

Total cost		<b>4</b> Personal par (if applicable		<b>5</b> Business part (column 3 <b>minus</b> column 4)	
Total equ	ıipme	nt additions in the year	925		

continue on next page →

# Area C - Details of building additions in the year

<b>1</b> Class number	<b>2</b> Property details	
		_

Total cost	<b>4</b> Personal part (if applicable)	<b>5</b> Business part (column 3 <b>minus</b> column 4)
Total bui	ding additions in the year	

## Area D - Details of equipment dispositions in the year

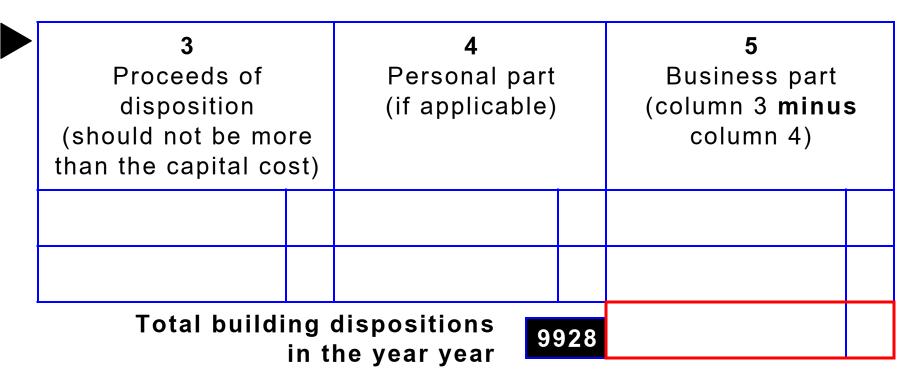
<b>1</b> Class number	<b>2</b> Property details	

3 Proceeds of disposition (should not be more than the capital cost)	<b>4</b> Personal par (if applicable		<b>5</b> Business part (column 3 <b>minus</b> column 4)	
Total equipment	<u>-</u>	926		
	in the year		continue on next pag	де

**Note:** If you disposed of property from your business in the year, see Chapter 4 in the "Business and Professional Income" guide for information about your proceeds of disposition.

#### Area E - Details of building dispositions in the year

2	
Property	
details	
	Property details



Note: If you disposed of property from your business in the year, see Chapter 4 in the "Business and Professional Income" guide for information about your proceeds of disposition.

### Area F - Details of land additions and dispositions in the year

Total cost of all land additions in the year	9923	
Total proceeds from all land dispositions		
in the year	9924	

Note: You cannot claim capital cost allowance on land.

#### **Chart A – Motor vehicle expenses**

Enter the kilometres you drove in the tax year to earn business income	1
Enter the total kilometres you drove in the tax year	2
Fuel and oil	3
Interest (see Chart B on page 24 [below] )	4
Insurance	5

Licence and registration	6
Maintenance and repairs	7
Leasing (see Chart C [below] on page 27)	8
Other expenses(please specify)	9
Total motor vehicle expenses: Add lines 3 to 10	11
Business use part:	
line 1 line 11	
line 2	12
Business parking fees	13
Supplementary business insurance	14
Add lines 12, 13, and 14	15

#### Allowable motor vehicle expenses:

Enter the amount from line 15 at line 9281 on page 6 [1]

Note: You can claim CCA on motor vehicles in Area A on page 14 [3].

continue on next page →

#### Chart B - Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period	A
\$ <b>*</b>	
×	
the number of days in the fiscal period	
for which interest was payable (accrual	 
method) or paid (cash method)	В
Available interest expense: amount A or B, whichever is less (enter this amount on line 4 of	
Chart A)	\$

- \* For passenger vehicles bought:
  - from September 1, 1989 to December 31, 1996, and from 2001 to 2006, use \$10
  - from 1997 to 2000, use **\$8.33**

# Chart C - Eligible leasing costs for passenger vehicles

Total lease charges period for the vehice	incurred in your 2006 fiscal le	1
Total lease paymer fiscal period for the	5	
Total number of da 2006 and previous	your 3	
Manufacturer's list		
	4 or (\$35,294 <b>*</b> + GST and P ), whichever is more	ST,
\$	<u>85%</u> =	5
[(\$800* + GST and	PST, or HST on \$800) × line	3]
÷ 30	– line 2:	= 6

[(\$30,000\* + GST and PST, or HST on \$30,000)]

 $\times$  line 1]  $\div$  line 5

**=** 7

#### Eligible leasing cost: line 6 or 7, whichever is less

(Enter this amount on line 8 of Chart A on page 23 [above])

\* If you entered into a lease agreement before January 1, 2001, make the following changes to the chart:

	After 1990 and before 1997 1997	
• for line 5, replace \$35,294 with:	\$28,235	\$29,412
• for line 6, replace \$800 with:	650	550
• for line 7, replace \$30,000 with:	24,000	25,000

		1998 and 1999	2000
•	for line 5, replace \$35,294 with:	\$30,588	\$31,765
•	for line 6, replace \$800 with:	650	700
•	for line 7, replace \$30,000 with:	26,000	27,000