



Canada Revenue
Agency

Agence du revenu
du Canada

T1175 E (06)

CAIS

2006 FARMING – Calculation of Capital Cost Allowance (CCA) and Business-use-of-home Expenses

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

- Use this form to calculate your capital cost allowance (CCA) and record your business-use-of-home expenses.
- Attach this form to your Form T1163, Form T1164, Form T1273, or Form T1274.
- Round off all amounts to the nearest dollar.

continue on next page →

Area A – Calculation of capital cost allowance (CCA)

Part XI properties (acquired after 1971)

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Area C on page 9 [2] and Area D on page 10 [2])	



<p style="text-align: center;">4</p> <p style="text-align: center;">Proceeds of dispositions in the year (see Areas E and F on pages 11 and 12 [2])</p>	<p style="text-align: center;">5 *</p> <p style="text-align: center;">UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)</p>

<p style="text-align: center;">6</p> <p style="text-align: center;">Adjustment for current-year additions $1/2 \times (\text{col. 3}$ minus col. 4) (if negative, enter "0")</p>	<p style="text-align: center;">7</p> <p style="text-align: center;">Base amount for CCA (col. 5 minus col. 6)</p>	<p style="text-align: center;">8</p> <p style="text-align: center;">Rate (%)</p>

9	10
CCA for the year (col. 7 × col. 8 or an adjusted amount)	UCC at the end of the year (col. 5 minus col. 9)
	(i)



Total CCA on Part XI properties

- * If you have a negative amount in this column, add it to income as a recapture on line 9575 of Form T1163, T1164, T1273, or T1274. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9896 of Form T1163, T1164, T1273, or T1274. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of the "Farming Income and the CAIS Program" guide or Chapter 5 of the "Farming Income and the CAIS Program Harmonized Guide".

Part XVII properties (acquired before 1972)

1 Year acquired	2 Kind of property	3 Month of disposition



continue on next page 

4 Cost (business portion)	5 Rate (%)	6 CCA for this year	7 Total CCA for this and previous years
Total CCA on Part XVII properties			(ii)

Enter the total of lines (i) and (ii), **minus** any CCA for business-use-of-home expenses, on line 9936 of Form T1163, T1164, T1273, or T1274. Enter CCA for business-use-of-home expenses in Area B on page 7 [below].

Area B – Business-use-of-home expenses

Include these expenses, and CCA for business-use-of-home expenses, on line 9896 "Other (specify)," of Form T1163, T1164, T1273, or T1274.

Heat

Electricity

Insurance

Maintenance

Mortgage interest

Property taxes

Capital cost allowance

Other expenses

Sub-total

continue on next page →

Business-use-of-home expenses carryforward claimed
on line 9940 of Form T1163, T1164, T1273, or T1274.

Total

NOTE: If line 9944 of Form T1163, T1164, T1273, or T1274 is a negative amount (a loss), you will have to make an adjustment at line 9934. Total the expenses listed above, including any carry-forward amount. At line 9934, enter whichever is less: your total **or** your loss from line 9944. The amount of your entry will also be available for carryforward to later years. Do not make this adjustment if you are filing this form only to claim additional partnership expenses for which you were not reimbursed. See "Additional expenses (partnerships)" in Chapter 2 of the "Farming Income and the CAIS Program" guide or in Chapter 2 of the "Farming Income and the CAIS Program Harmonized Guide".

Area C – Details of equipment additions in the year

1 Class number	2 Property details

3 Total cost	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
Total equipment additions in the year		9925

continue on next page →

Area D – Details of building additions in the year

1 Class number	2 Property details

3 Total cost	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
Total building additions in the year		9927

Area E – Details of equipment dispositions in the year

1 Class number	2 Property details

3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
Total equipment dispositions in the year		9926

Area F – Details of building dispositions in the year

1 Class number	2 Property details

3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
Total building dispositions in the year		9928

Note: If you disposed of property from your farming business in the year, see Chapter 4 in the "Farming Income and the CAIS Program" guide or Chapter 5 in the "Farming Income and the CAIS Program Harmonized Guide" for information about your proceeds of disposition.

Area G – 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. See Chapter 4 in the "Farming Income and the CAIS Program" guide or Chapter 5 in the "Farming Income and the CAIS Program Harmonized Guide".

continue on next page →

Area H – Details of quota additions and dispositions in the year

Total cost of all quota additions in the year	9929	
Total proceeds from all quota dispositions in the year	9930	

Note: Quotas are eligible capital property. For more information about this kind of property, see Chapter 5 in the "Farming Income and the CAIS Program" guide or Chapter 6 in the "Farming Income and the CAIS Program Harmonized Guide".

Area I – Details of equity

Total business liabilities	9931	
Drawings in 2006	9932	
Capital contributions in 2006	9933	