

Chapter 1

Preparing Electronic Records

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What's New?

2006 T1 Individual Income Tax and Benefit Return

T1 Return record – fixed format fields

A new fixed format field was created to capture the net Universal Child Care Benefit (UCCB) payments to be reported by the spouse or common-law partner.

A new fixed format field has been added to identify residents of Newfoundland, the Northwest Territories or the Yukon who are residing on Aboriginal lands on December 31, 2006. This field replaces the two former fields for taxpayers residing on TLICHO lands in the Northwest Territories, or on Inuit lands in Labrador.

A new participating band of the Yukon First Nation is the Kwanlin Dun. They have been assigned settlement number **11004**.

A new fixed format field was created for post-assessment review contact codes.

T1 Return record – free format fields

Changes to tax return specifications for 2006

For 2006 and subsequent tax years, the exclusion for Capital Gains on Gifts of Certain Capital Property has been lifted for electronically filed returns.

New supporting Field 5378 will be used to enter the amount of “exempt income”, under section 87 of the *Canadian Indian Act*, that is not entered at Field 5363.

New Field 117 has been added for the net Universal Child Care Benefit (UCCB) payments received by the taxpayer, and if applicable, his or her spouse or common-law partner. The one with the lower net income must report the net UCCB.

Quebec parental insurance plan benefits (QPIP) will be included on the T4E and reported at Field 119 of the T1 return. The QPIP will replace maternity and parental benefits currently provided under the employment insurance (EI) program for eligible Quebec residents. Please note that it is possible that other provinces may implement similar plans in the future, so the more generic term “Provincial Parental Insurance Plan” (PPIP) will be used to avoid unnecessary changes to forms and public documents in the future.

New Field 180 will be added to page 2, to the left of Field 120, to provide the other than eligible portion of dividends included at Field 120.

New supporting Field 5330 has been added to use as an indicator to the system, to ensure the correct filing due date has been used for income from tax shelters as well as other partnerships reported at Field 122.

New Field 223 has been added to page 3 of the return to be used for the deduction for PPIP premiums on self-employed income.

The CPP/QPP rate for 2006 is 4.95%.

The EI rate for 2006 for **all provinces and territories other than Quebec** is 1.87%.

The EI rate for 2006 for the province of **Quebec** is reduced to 1.53% and the calculated maximum deduction for EI contributions at Field 312 is \$596.70.

An explanation of how to record CPP/QPP pensionable earnings and EI insurable earnings for self-employed persons who work for a Placement Agency has been provided.

New Field 363 has been added for the Canada Employment amount. Additionally, for the 2006 and subsequent tax years, this field must be included at line 12 (amounts excluded to arrive at the unused tuition, education and textbook amounts claimed) on Schedule 11 and also at line 4 of the worksheet calculation for Field 318.

New Field 364 has been added for the Public Transit Passes amount. Additionally, for the 2006 and subsequent tax years, this field must be included at line 12 (amounts excluded to arrive at the unused tuition, education and textbook amounts claimed) on Schedule 11 and also at line 4 of the worksheet calculation for Field 318.

The maximum Pension income amount at Field 314 has been increased to \$2000.

New Field 6834 has been added to Form T1206, *Tax on Split Income*, to report the taxable amount of other than eligible dividends included at Field 6835 of Form T1206. Field 6835 has been revised to now report the taxable amount of eligible and other than eligible dividends from taxable Canadian corporations.

New T1 direct deposit Fields 491, 492, 493, 494 and 495 (Form T1-DD) for the Universal Child Care Benefit (UCCB) have been added.

The following fields have been added:

- 117 Universal child care benefit
- 180 Taxable amount of other than eligible dividends from taxable Canadian corporations.
- 223 Deduction for Provincial parental insurance plan premiums on self-employment income
- 5330 Indicator for filing due date for tax shelter, or inactive or active business at F122.
- 5378 Other tax-exempt income received by Canadian Indians

Schedules and Forms

Schedule 1

Under proposed legislation, all employees are eligible to claim the Canada Employment credit at Field 363 on the Schedule 1. The maximum amount for 2006 is the lesser of the income reported at Field 101 and/or Field 104 or \$250.

Under proposed legislation, after June 30, 2006 you are eligible to claim the cost of monthly public transit passes or for passes of longer duration, such as an annual pass. This claim can be made at Field 364 on the Schedule 1. Please refer to the General Income Tax and Benefit guide for more information on eligibility requirements.

New Fields 375, 376 and 378 have been added to Schedule 1, for claims by Quebec residents for the Provincial parental insurance plan (PPIP) premiums amounts paid or payable on T4 and self-employment income.

New supporting fields for the breakdown of PPIP have been added. They are memo Fields 5026, 5027, 5028 and 5029. Descriptions for these supporting fields can be found under Federal Schedules and Forms in this chapter.

Under proposed legislation, the new Text Book credit amounts will be added to the corresponding full/part time Education amounts to calculate the allowable amount(s) at Field 321 and Field 322 on Schedule 11, to the tuition and education amounts transferred from a child at Field 324 of Schedule 1, and to the tuition and education amount transferred from spouse or common-law partner at Field 360 of Schedule 2.

The following fields have been added:

363	Canada employment amount
364	Public transit passes amount
375	Provincial parental insurance plan premiums paid
376	Provincial parental insurance plan premiums payable on employment income
378	Provincial parental insurance plan premiums payable on self-employment income
5026	Employment insurance and provincial parental insurance plan premiums – non-Quebec return
5027	Total provincial parental insurance plan premiums
5028	Total employment insurance premiums
5029	Provincial parental insurance plan indicator

The following field has been deleted:

9920	Total employment insurance premiums
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Schedule 3

For 2006 and subsequent years, fields currently used for capital gains for qualified farm property will be used for qualified fishing property as well.

Schedule 9

As the exclusion for Capital Gains on Gifts of Certain Capital Property has been lifted for electronically filed returns, Field 337 on the Schedule 9 will now be valid.

The following field has been added:

337	Gifts of depreciable property
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Schedule 10

New Fields 377, 379 and 380 have been added to Schedule 10, to aid in the calculation of claims by Quebec residents for the provincial parental insurance plan premiums amounts paid or payable on T4 and self-employment income.

The following field has been added:

377	Employment income from a province other than Quebec
379	Net business income (from line 27 of Schedule L of the Quebec provincial income tax return.)

380 Provincial parental insurance plan insurable earnings

Form T691, *Alternative Minimum Tax*

For the 2006 tax year, the adjusted capital gains on gifts of certain capital property (line 20), is calculated as Field 6839 (on Form T1170) multiplied by 50%.

The exclusion for Capital Gains on Gifts of Certain Capital Property has been lifted for electronically filed returns (see Form T1170 below). New Field 5570 has been added to the T691 form to capture the adjusted amount of gifts of security claimed at Field 249, which were acquired under a security option plan for both periods, on or before May 1, 2006, as well as after May 1, 2006.

The following field has been added:

5570 Gifts of security included at Field 249

Form T1170, *Capital gains on gifts of certain capital property*

The exclusion for Capital Gains on Gifts of Certain Capital Property has been lifted for electronically filed returns.

Under proposed legislation, for 2006 and subsequent, the capital gains inclusion rate, of donations of publicly-listed securities and ecologically-sensitive land made on or after May 2, 2006, will be reduced from 25% to 0%. This has resulted in new revisions to Form T1170 for the 2006 and subsequent tax years.

Also, for the 2006 tax year **only**, new Field 6839 was created for the gains on gifts donated before May 2, 2006 subject to the 25% inclusion rate that are included in Fields 6823 and 6825 on Form T1170.

The following fields have been added:

- 6822 Proceeds of disposition of publicly traded and other shares and mutual funds
- 6823 Gains subject to the 25% and 0% inclusion rate from disposition of publicly traded and other shares and mutual funds
- 6824 Proceeds of disposition of bonds, debentures, promissory notes and other properties (including ecologically sensitive land)
- 6825 Gains subject to the 25% and 0% inclusion rate from disposition of bonds, debentures, promissory notes and other properties (including ecologically sensitive land)
- 6839 Gains on gifts donated before May 2, 2006 subject to the 25% inclusion rate that are included in Fields 6823 and 6825

Form T2017, *Summary of Reserves on Dispositions of Capital Property*

Fields 6681 and 6692 have been revised to refer to qualified farm property (QFP) and also qualified fishing property (QXP).

Form T2038, *Investment tax credit (Individuals)*

Under proposed legislation, an apprenticeship job creation tax credit is available if you are a self-employed individual who employs an eligible apprentice in their business. The amount of the tax

credit will be added to the taxpayer's investment tax credit pool as calculated in new Field 6718 on form T2038. Unused amounts may be carried back 3 years and forward 20 years.

The following field has been added:

6718 Total eligible salaries

Form T1-DD, Direct Deposit Request (Individuals)

The following fields have been added:

- 491 Deposit UCCB payments into same bank account as income tax refund and GST/HST payments.
- 492 Deposit UCCB payments into same bank account as CCTB payments.
- 493 Branch number for UCCB purposes only
- 494 Institution number for UCCB purposes only
- 495 Account number for UCCB purposes only

Form T7DR(A) EFILE Remittance Form

Clients who filed their tax returns electronically through EFILE last year will NO LONGER receive a blank T7DR(A) remittance form with their 2006 tax package. **This change will require you to maintain a larger quantity of T7DR(A) forms on hand for the upcoming filing season.**

Provincial Forms – Tax and Credits

Newfoundland and Labrador

Universal Child Care Benefit amounts (benefits minus repayment), received by either the taxpayer or his or her spouse or common-law partner, are to be excluded from the net income calculation used to determine the allowable claim for the Newfoundland and Labrador low-income tax reduction on Form NL428.

Prince Edward Island

Universal Child Care Benefit amounts (benefits minus repayment), received by either the taxpayer or his or her spouse or common-law partner, are to be excluded from the net income calculation used to determine the allowable claim for the Prince Edward Island low-income tax reduction on Form PE428.

Two new fields, 5823 and 6372, have been added for the new provincial non-refundable tax credit, "Amount for young children", which was created for individuals who have a child less than six years of age.

The following fields have been added:

- 5823 Amount for young children (PE428)
- 6372 Number of months (PE428)

Nova Scotia

Universal Child Care Benefit amounts (benefits minus repayment), received by either the taxpayer or his or her spouse or common-law partner, are to be excluded from the net income calculation used to determine the allowable claim for the Nova Scotia low-income tax reduction on Form NS428.

Two new fields, 5823 and 6372, have been added for the new provincial non-refundable tax credit, “Amount for young children”, which was created for individuals who have a child less than six years of age.

New Field 6377 was created for the new Nova Scotia graduate tax credit, on Form NS428.

Fields 6210 and 6238, which were previously on Form NS479, have now been relocated to Form NS428; and Fields 6220, 6225, 6226 and 6227, which were previously on Form NS479, have now been relocated to Form T1285.

The following fields have been added:

5823 Amount for young children (NS428)
6372 Number of months (NS428)
6377 Graduate tax credit (NS428)

New Brunswick

Universal Child Care Benefit amounts (benefits minus repayment), received by either the taxpayer or his or her spouse or common-law partner, are to be excluded from the net income calculation used to determine the allowable claim for the New Brunswick low-income tax reduction on Form NB428.

Requests for carryback of unused 2006 New Brunswick small business investor tax credit to the 3rd prior year (2003) will be recorded at new Field 6172 of Form T1258.

The following field has been added:

6172 New Brunswick small business investor tax credit to be applied to 2003 (T1258)

Ontario

Universal Child Care Benefit amounts (benefits minus repayment), received by either the taxpayer or his or her spouse or common-law partner, are to be excluded from the net income calculation used to determine the allowable claim for the Ontario property and sales tax credit on Form ON479.

The Ontario school bus safety tax credit expired at the end of the 2005 tax year; therefore Field 6331 is no longer valid for the 2006 tax year.

The following field has been deleted:

6331 Ontario school bus safety qualifying expenditures

Manitoba

Manitoba has announced a new non-refundable tax credit for adoption expenses to parallel the federal credit. This credit will be recorded at new Field 5833 of Form MB428.

The new Co-operative education tax credit will be recorded at new Field 6131 on Form MB479.

The new Manitoba odour-control tax credit will be recorded at new Field 6134 on Form MB479. Supporting Fields 6132 and 6133, as well as carryback Fields 6127 and 6128, can be found on new Form T4164.

Requests for carry back of unused community enterprise development tax credit to the 3rd prior year will be recorded at new Field 6849 on Form T1256.

The Labour sponsored funds tax credit maximum has increased from \$750 to \$1,800. This credit is located at Field 6080 of Form MB428.

Universal Child Care Benefit amounts (benefits minus repayment), received by either the taxpayer or his or her spouse or common-law partner, are to be excluded from the net income calculation used to determine the allowable claim for the personal tax credit, education property tax credit, and school tax credit for homeowners on Form MB479.

The following fields have been added:

- 5833 Adoption expenses (MB428)
- 6127 Manitoba odour-control tax credit carried back to the 1st prior year (T4164)
- 6128 Manitoba odour-control tax credit carried back to the 2nd prior year (T4164)
- 6131 Manitoba Co-operative education tax credit (MB479)
- 6132 Eligible expenditures for the Manitoba odour-control tax credit (T4164)
- 6133 Property tax paid in the taxation year on MB farmland used for the business and for the MB odour-control tax credit (T4164)
- 6134 Manitoba odour-control tax credit (MB479)
- 6849 Carryback of unused Manitoba community enterprise development tax credit to 2003 (T1256)

Saskatchewan

The mineral exploration tax credit has been eliminated for 2006 and subsequent years. Only carryovers are allowable within the carryover time limit. Therefore, Fields 6360, 6361, 6362 and 6363 are no longer valid for 2006 and subsequent years.

Saskatchewan announced a new non-refundable tax credit to recognize the costs associated with purchasing, replacing and upgrading eligible tools by eligible individuals as a condition of their employment. New Field 6356 has been added to input a one-time trade entry credit and new Field 6357 has been added to input the value of the annual maintenance credit.

The following fields have been added:

- 6356 One-time trade entry credit (SK428)
- 6357 Annual maintenance credit (SK428)

The following fields have been deleted:

- 6360 Saskatchewan mineral exploration tax credit (SK428)
- 6361 Carryback of unused mineral exploration tax credit to 1st prior year (SK428)
- 6362 Carryback of unused mineral exploration tax credit to 2nd prior year (SK428)
- 6363 Carryback of unused mineral exploration tax credit to 3rd prior year (SK428)

British Columbia

Universal Child Care Benefit amounts (benefits minus repayment), received by either the taxpayer or his or her spouse or common-law partner, are to be excluded from the net income calculation used to determine the allowable claim for the British Columbia sales tax credit on Form BC479.

Yukon

Universal Child Care Benefit amounts (benefits minus repayment), received by the taxpayer are to be excluded from the net income calculation used to determine the allowable claim for the Yukon low-income family tax credit on Form YT428.

Yukon is introducing three new non-refundable tax credits for 2006; “Adoption expenses” can be claimed at Field 5833, the “Employment amount” at Field 5834 and the “Public transit passes amount” at Field 5835.

The following fields have been added:

5833 Adoption expenses (YT428)
5834 Employment amount (YT428)
5835 Public transit passes amount (YT428)

Nunavut

For 2006, two new fields have been added for the new provincial non-refundable tax credit, “Amount for young children”, which was created for individuals who have a child less than six years of age.

The following fields have been added:

5823 Amount for young children (NU428)
6371 Number of children (NU428)

Selected Financial Data Record (SFD)***SFD #6 and SFD #9 – Canadian Agricultural Income Stabilization (CAIS) Program (Forms T1163 and T1273)***

Please note that the fixed area for the Selected Financial Data (SFD) record has changed. The Province of main farmstead and Accounting method now precede the North American industry classification system (NAICS).

A number of revisions have been made to SFD #9 in the fixed area. Please refer to this area in Chapter 4 for any changes.

Default codes for the following have been added for processing purposes:

888 Commodity Sales and Program Payments
999 Commodity Purchases and Repayment of Program Benefits
4000 Crop Inventory valuation and productive capacity
4001 Livestock Inventory Valuation
4002 Purchased Inputs
4003 Deferred Income and Receivables
4004 Accounts Payable
4005 Livestock Productive Capacity

SFD #7 – Statement of Employment Expenses (Form T777)

New Field 1770 for the Tradesperson’s tools expense has been added.

The following field has been added:

1770 Tradesperson's tools expense

Appendices

Appendix A – Exclusions from electronic filing (EFILE)

The exclusion for Capital Gains on Gifts of Certain Capital Property has been lifted for electronically filed returns.

The Purpose of This Chapter

This chapter provides supplementary information for the completion of the electronic return. It does not replace or contain information that is in the T1 general guide, supplementary guides, and other agency publications.

Software Products

To participate in EFILE as a preparer, you must be using tax calculation software that has been tested and accepted by the Agency as EFILE-compatible software. Developers of tax calculation software must participate in certification testing before their product is accepted as EFILE-compatible software.

The certification test consists of approximately 66 tax situations, enabling the developer to test the software for tax calculation logic and to ensure that all eligible EFILE fields have been included. The objectives of the test are to verify that, based on the examples provided, the software can:

- format the electronic record according to agency specifications;
- calculate the tax-related fields correctly;
- pass error detection validities in the EFILE system; and
- process all EFILE field codes including the supporting field codes.

Any EFILE fields not processed by the software product must be disclosed in writing by the software developer.

While some software developers do qualify for certification by the Canada Revenue Agency, the Agency does not test or review the products for user friendliness. Any comments you have concerning your product should be directed to your software developer.

Preparer Requirements

We reserve the right to revoke or suspend the electronic filing privileges of any electronic filer acting in the capacity of a preparer who fails to meet the requirements of suitability screening or who deviates from the following rules:

- Form T183 is to be completed and signed by the client prior to transmission of the EFILE return.
- Transmit only eligible returns. EFILE is available for 2006 income tax returns only.
- Deal directly with the client. Slips and other documentation from which the return was prepared **MUST BE SEEN**.
- Keep identification numbers and passwords confidential and use them only for authorized purposes. Provide us with a complete description of any loss, suspected loss or unauthorized disclosure of an EFILE password or of client information.
- Advise clients if returns will be stockpiled because permission to provide electronic filing has not yet been obtained.
- Prepare tax information according to “current specifications.”
- Ensure that tax information for non-accepted records is changed and/or reformatted in accordance with the error message(s) prior to retransmission. Where the correction results in a change to the refund or balance amount previously transmitted, **INFORM the CLIENT of the change IN WRITING**.
- Inform clients that elections, designations, agreements, waivers and special elective returns must be submitted in paper format by the appropriate due dates as established in the *Income Tax Act*.
- Inform clients that the books, records, forms, schedules, and receipts used to prepare the electronically filed return are to be submitted to us only upon request.
- Inform clients of any delays in the submission of the electronic return (i.e., the return has not been transmitted and accepted within three days of the date Form T183 was signed).

Form T183, Information Return for Electronic Filing

For each return filed electronically, Form T183, *Information Return for Electronic Filing of an Individual's Income Tax and Benefit return*, must be completed in duplicate and signed by the **client** before the return is transmitted. The client is the person required to file the return under the *Income Tax Act*.

Note: The use of signature labels on Form T183 is NOT acceptable.
A signature other than the client's is acceptable if a power of attorney exists.
If a power of attorney exists, this must be retained with the T183 for at least six years following the date that the return was filed.

As required in section 150.1(4) of the *Income Tax Act*, BOTH you and your client are required to retain a copy of Form T183. Instruct your client NOT to submit Form T183 unless it is specifically requested. Retain your copy in a secure location.

Form T183 must be retained for at least six years following the date that the return was filed. Written permission is required for you or your client to destroy Form T183 before the six-year period is up. For more details, see Information Circular 78-10R3, *Books and Records Retention/Destruction*.

The amounts entered on Form T183 must accurately reflect the amounts on the electronic return. If the return as originally transmitted is not accepted and the changes required for retransmission alter the refund or balance owing by more than \$300, A NEW FORM T183 MUST BE COMPLETED AND SIGNED.

We will periodically ask you for copies of the completed Form T183, *Information Return for Electronic Filing of an Individual's Income Tax and Benefit return*. Failure to provide these completed forms on request could result in suspension of your EFILE privileges.

Form T183 has options for client authorization for direct deposit, for alternative address, and for tax preparer pre and post-assessment contact (similar to Form T1013, *Consent Form*). See the reverse of the form for further details.

When Part E is transmitted, upon assessment of the electronic tax return, the consent request information for your client will be updated electronically. The authorization will apply to the tax year and return indicated on Form T183. The expiry date for client authorization to permit tax preparer contact will also be captured electronically. If that return is selected for review **after** the assessment, but before the expiry date on Form T183, and if supporting documents are required, we will contact **you** and not your client. The contact letter will be written in the preferred language of the client. If you fail to respond to the letter, we will contact your client directly. To cancel this authorization, your client must send us a completed paper version of Form T1013, *Authorizing or Cancelling a Representative*.

When Part E is not transmitted and the return is selected for review after the assessment, we will contact your client directly, whether or not there is a T1013 form on file.

Processing Returns

Cycles – All returns filed with the Canada Revenue Agency are processed in cycles. Accepted EFILE returns are entered in the next available cycle. Cycle processing commences mid-February, and Notices of Assessment for returns processed in the first cycle should be issued by the end of the month. Advise your client of this delay if you transmit his/her return during the period January 22 to February 13, 2007.

Filing date – As stated in section 150.1(3) of the *Income Tax Act*: “For the purposes of section 150, where a return of income of a taxpayer for a taxation year is filed by way of electronic filing, it shall be deemed to be a return of income filed with the Minister in prescribed form on the day the Minister acknowledges acceptance of it.”

Refund enquiries – Refund enquiries on clients' returns are NOT to be directed to the help desks. Please direct ALL REFUND ENQUIRIES to the General Enquiries Section in the tax services office. Advise your clients that our enquiries officers cannot check the status of the refund until four weeks after the electronic return has been accepted for processing by the Agency. Therefore, if a delay is encountered in the submission of the EFILE return, you must inform your client accordingly.

Balance due – Where a client has a balance owing at the time the CRA receives and accepts his/her EFILE return, the processing of the return will be held for a maximum of 10 days (3 cycles) to allow for the processing of any payments received during this period. (During the month of April, they may be held longer.) If the client would like the payment reflected on the Notice of Assessment, he/she can make the payment within this period. However, clients should be informed that if the payment was not reflected on the notice, the CRA will send a revised statement after the payment has been applied (as indicated in an explanation verse that is printed on the Notice of Assessment).

Payment of balance owing – Inform clients that payment of any balance owing on the 2006 tax return is due by April 30, 2007. Thus, clients may wish to file early and send the CRA payment post-dated for as late as April 30, 2007. Clients should be advised that if they want to remit their payment at their financial institution or mail it directly to the CRA, they will need to use a completed T7DR(A) EFile Remittance Form. Compound daily interest is charged on any outstanding balance from May 1, 2007 until it is paid in full. You may also encourage your clients to make their payments electronically through their financial institution's telephone or Internet banking services.

Form T7DR(A) EFile Remittance Form

Clients who filed their tax returns electronically through EFILE last year will **NO LONGER** receive a blank **T7DR(A)** remittance form with their 2006 tax package. **This change will require you to maintain a larger quantity of T7DR(A) forms on hand for the upcoming filing season.**

To order **non-personalized** bulk quantities (seven or more), call the Forms and Publications Call Centre at **1-800-959-2221**, from Monday to Friday 8:15 a.m. to 5:00 p.m. (local time).

Most clients who did not use EFILE services last year will receive a 2006 tax package with a **personalized T7DR(C) *Electronic Filing Remittance Form***. The guides advise these clients to provide the respective form to their EFILE service provider, in addition to their identification label and supporting documentation. In the event that your client does not provide you with their personalized remittance form, we suggest that you use a T7DR(A) (latest revision).

It is important that all areas of the T7DR(A) be completed clearly. Failure to do so could delay application of the payment to the client's account, or it could result in the payment being misallocated (i.e., applied to an incorrect account).

Complete the identification area of the T7DR(A) for your client. If your client has the identification label he/she received from us, it can be placed directly over the name and address box on the T7DR(A). Your client should confirm that the information on the label is correct before using it. If the address entered is different than the address on his/her income tax return, clearly indicate that it is a "NEW ADDRESS." This will ensure that the client's address will be changed as requested when the payment is processed.

To help us credit the payment correctly, enter the amount on the back of the form.

To ensure proper credit, the client's social insurance number should be entered on the front of the cheque or money order. Please note that we also accept a post-dated cheque for the balance due. To avoid arrears interest, date the cheque on or before **April 30**. We'll process it on the date indicated.

Mail the payment to the address indicated on the back of the remittance form.

Review of Returns

All returns, whether filed electronically or on paper, are subject to the same selection process for verification both before and after assessment.

The purpose of these reviews is to maintain the integrity of Canada's self-assessment system of taxation by ensuring that returns are assessed in accordance with the provisions of the *Income Tax Act* and with Agency policies and procedures.

Pre-Assessment Verification – An indicator (# 2139) appears beside the client's surname on the Accepted Records Acknowledgement File when a return has been selected for pre-assessment verification. This indicator DOES NOT NECESSARILY MEAN that supporting documentation will be requested. In some cases, we MIGHT NOT REQUIRE any documentation to support the claim or claims being verified.

This indicator is used only to inform you and your clients that we are performing a review on these returns, that the processing might be delayed, and that supporting documentation MIGHT BE REQUIRED. All documentation related to these returns is to be retained and sent to us ONLY if requested.

When you are requested to submit supporting documentation, please ensure that your covering letter CLEARLY indicates the full address of the pre-assessment review unit that is provided in the initial contact letter “Attention: PRE-ASSESSMENT REVIEW UNIT.”

To accelerate initial processing of an electronically filed return, we will accept FAX copies of documents supporting claims queried in pre-assessment reviews. However, the original paper documents may still be required in some cases.

As a result of consultation with the EFILE tax preparation industry, a *Tax preparer pre-assessment review contact code* has been added to the T1 record in order to automate the pre-assessment review process performed at the Taxation Centres. **The choices are:**

- 1 Contact with you by FAX**
- 2 Contact with you by mail**
- 3 Contact with the client only**

The consultation process further revealed that the preferred method of the contact by the industry with the CRA is by FAX. Consequently, the Software Developers have been instructed to set the default at “1”, which should minimize the effect of this change on the majority of tax preparers. **You must change the contact code for your clients if choice “1” is not desired. Once a return has been accepted, the contact code for pre-assessment review cannot be changed for that client.**

Post-assessment verification – This verification takes place after the returns are initially assessed. For 2006, a *Tax preparer post-assessment review contact code* has been added to the T1 record in order to automate the post-assessment review process performed at the Taxation Centres. **The choices are:**

- 1 Contact with you by FAX**
- 2 Contact with you by mail**
- 3 Contact with the client only**

The preferred method of the contact by the industry with the CRA is by FAX. Consequently, the Software Developers have been instructed to set the default at “1”, which should minimize the effect of this change on the majority of tax preparers. **You must change the contact code for your clients if choice “1” is not desired. Once a return has been accepted, the contact code for post-assessment review cannot be changed for that client.**

The review process will begin with an initial contact letter from us to your client based on the address indicated on the client's return OR directly to you depending upon the Contact code indicated. We will request the specific documentation required to support the claim(s) in question. The results of the review will be communicated to you if no re-assessment was required, or to both you and your client if a re-assessment was deemed necessary.

Paper Documentation

What is required? – For ease of discussion in this part, all elections, designations, agreements, waivers, and special elective returns are referred to as “elections.”

The *Income Tax Act* provides for these various elections to be made. Some are made on authorized Canada Revenue Agency forms while others are made by providing specific information in a letter/note format.

For 2006 returns that are electronically filed, all elections, including the supporting documentation, must be submitted to us in writing. In order for an election to be considered valid, it must be submitted by the due date established in the Act.

Where should documentation be sent? – Paper documentation in support of elections should be sent to the tax centre that services the area in which the client lives **EXCEPT** for Form T1135 *Foreign Income Verification Statement*, which is to be sent to the tax centre indicated on the form. When submitting this documentation:

- Clearly state the client's full name, address and social insurance number on all the election forms and letters.
- Clearly indicate in the covering letter that this documentation is submitted in support of the client's electronically filed return.

Note: All other documentation used to prepare the return (excluding “elections” as indicated) is to be retained and sent to the Canada Revenue Agency **ONLY** if requested.

Return Specifications

Introduction – Depending on which software product you are using, some or all of the following instructions may already be prompted for or coded into the software.

When installing your tax calculation software program, ensure that your preparer number and preparer password are entered correctly.

Note: Alpha characters I, M, O, S, U, V and Z are NOT assigned in a password.

Client identification – Clients who filed a tax return last year receive an identification label from us, which reflects information contained on our records. The only EXCEPTIONS are clients who had their return prepared by a tax preparer last year. They will not be receiving a 2006 mail-out label or any tax and benefit package. In any event, using this information will minimize the non-acceptance of records due to identification errors. Confirm with your client that the information on the identification label is correct before entering it on the EFILE return.

You must ensure that the name, social insurance number, and date of birth entered belong to the client for whom you are preparing the return. Non-acceptance often results because spousal identification information is entered on the client's return.

The following chart illustrates the acceptable characters for each field of the identification area.

Note:

- A number sign (#) in any field is not acceptable.
- Key hyphens using a dash.
- Roman numerals are to be keyed as alpha characters.

CHARACTER	First Name	Last Name	C/O Line	Street Address	City	Province	Spouse Name
ALPHABETIC	X	X	X	X	X	X	X
NUMERIC			X	X	X		
SPACE	X	X	X	X	X		X
HYPHEN	X	X	X	X	X		X
APOSTROPHE	X	X	X	X	X		X
PERIOD *	X	X	X	X	X		X
SLASH			X	X			
AMPERSAND			X				
DIACRITIC	X	X	X	X	X		X

* A period is a valid character at any position except at the first position.

Name – Enter the client's name as shown on the identification label. Where the surname on the identification label is incorrect, enter the client's correct name and indicate that a change to the client's surname has been made. When entering the client's name:

- The entry must begin and end with alpha characters;
- Alpha characters may be in either lower or upper case format;
- There is only one space between multiple first names (e.g. Mary Lou);
- There is only one space between a surname and a surname suffix (e.g. John Jones Jr);

- Titles are not entered (e.g. Mr., Ms, Dr, C.A.); and
- No spaces are left between hyphenated surnames (e.g. Smith-Jones).

Note: If the client is an Inuit who uses a number at the beginning of his or her name, key the number on the care of line.

Address – For discounted returns, enter the client's address. We will direct the Notice of Assessment and refund to the discounter based on the address associated with the discounter number entered.

Care of line – Make an entry on the care of line only if it is to be used in the client's mailing address. Entries on this line will be printed on the client's Notice of Assessment. Begin and end the entry with an alpha or numeric character. If the client chooses the alternative address option, it is not necessary to make changes in this area.

Street – Begin and end the entry with an alpha or numeric character. Where fractions appear in an address, key as 45 1/2. Leave a space to separate numbers (i.e. 75 3 Garden St). The entry on this line will be printed on the client's Notice of Assessment. Refer to Appendix B, C and D for the correct street type entry.

City – The entry for city is validated against the Canada Revenue Agency's city database index.

Province – Where the client's mailing address is in a province or territory different from the province or territory of residence on December 31, 2006, the client is still eligible for EFILE.

Province or Territory of residence if different from mailing address – Enter the client's province or territory where the client lives now if it is different from their mailing address.

Telephone number – Enter the area code followed by the phone number. Do not key spaces or dashes. ALWAYS enter the client's phone number on discounted returns.

Date of birth – The date of birth is one of the entries used to ensure that the **correct** master record is accessed for processing the return. If you are preparing a return for a client who has previously filed, you should refer to the client's previous Notice of Assessment to determine if it contained notification concerning a discrepancy in the date of birth.

Note: Changes to the date of birth cannot be made through EFILE. Where a change is required, the client should contact his/her local tax services office.

Spouse or common-law partner's name – We use only the first four characters entered for the spouse's given name. A period is valid in the spouse's name with the exception of the first character.

Spouse or common-law partner's net income – This is entered on page 1 of the T1 return in the identification area.

Spouse or common-law partner's universal child care benefit amount – Enter the UCCB amount minus any repayments reported by the lower income spouse or common-law partner on his or her return, or the amount that it would be if he or she filed a return.

Province of residence and taxing province – The entries for province of residence and taxing province on December 31, 2006 must be the same or the client is not eligible to EFILE.

Yukon First Nations identification number – The acceptable entries for clients who were living on Yukon First Nation settlement lands on December 31st, 2006 are:

11002 = Champagne and Aishihik

11003 = Kluane

11004 = Kwanlin Dun

11006 = Little Salmon/Carmacks

11007 = Nacho Nyak Dun

11009 = Selkirk

11010 = Ta'an Kwach'an Council

11011 = Teslin Tlingit

11012 = Tr'ondëk Hwëch'in

11013 = Vuntut Gwitchin

2006 Tax Year Specifications

This part contains specific instructions as they relate to the preparation of the electronic return. Most of the information you may require to complete the return is contained in the T1 guide and supplementary guides.

The following appendices are included at the end of Chapter 1 to help in the preparation of returns and the correction of errors:

- Appendix A – Exclusions from electronic filing (EFILE)
- Appendix B – Treasury board addressing standard
- Appendix C – Keying apartment numbers
- Appendix D – Street type code list
- Appendix E – Fields that can have a negative value
- Appendix F – Summary of supporting fields
- Appendix G – Field codes used in EFILE
- Appendix H – Calculation of earned income adjustment amount at Field 5530 for T778 “earned income” purposes
- Appendix I – Calculation of Field 5230, *Spouse or common-law partner’s capital gain from mortgage foreclosures and conditional sales repossessions*
- Appendix J – CAIS Program Commodity and program payment list
- Appendix K – CAIS Program Supplementary Information
 - Appendix K1 – Inventory code List A
 - Appendix K2 – Inventory code List B
 - Appendix K3 – Regional code list
 - Appendix K4 – Units of measurements code list
 - Appendix K5 – Expense and default codes
 - Appendix K6 – Productive capacity list
 - Appendix K7 – Perishable crop inventory codes

Ensure that the return contains all the required information before it is transmitted. If you discover omissions or additional information relating to an electronically filed return that we have already accepted, you will have to request an adjustment. All requests for adjustment to a return must be submitted in paper format to the tax centre and must be fully substantiated.

Canada/Quebec Pension Plan contributions – When making an entry for Canada or Quebec pensionable earnings, DO NOT reduce the amount by the basic Canada/Quebec Pension Plan exemption amount.

Where the client is electing to pay additional Canada or Quebec Pension Plan contributions (form CPT20), enter the amount of elective income at Field 373, unless the election relates to under-deducted T4 CPP/QPP contributions.

Discounted returns – Ensure that the amounts entered at Fields 6505, 6507 and 6509 on the *Statement of Discounting Transaction* (RC71) are correct. Do not submit a copy of the *Statement of Discounting Transaction* to us, unless requested.

Elections indicator – Where the client makes an election, designation, agreement, waiver or special elective return at the time of filing his/her return, ENTER a 7 at Field 9906. Completion of this field code does not constitute an election; it is designed only to inform us that an election form or a letter/note

containing the required information is being submitted in paper format. DO NOT UPDATE the election field for “Elections”, which are not required to be made at the time of filing the return, however, they will have to be submitted in accordance with the provisions of the Act.

Instalments – Ensure that the instalment payments, that the client remitted to the Canada Revenue Agency, are claimed at Field 476. Do not claim instalment payments as tax deducted at source. Do not include any payment on filing as an instalment payment.

Investment tax credit – Where a carry-back of investment tax credit is requested, a re-assessment to the applicable year(s) will be processed and the Notice(s) of Re-assessment will be issued as soon as possible. Please inform your client that the re-assessment(s) could take approximately ten weeks.

Loss carry-back requests (Form T1A) – Where a carry back of a 2006 loss under Sections 111 and 41 of the Income Tax Act is requested, a re-assessment to the applicable year(s) will be processed and the Notice(s) of Re-assessment will be issued as soon as possible. Please inform your client that the re-assessment(s) could take approximately ten weeks. For purposes of electronic filing, form T1A, *Request for Loss Carryback*, does not have to be submitted in writing to the Canada Revenue Agency.

Manitoba tax credits – If a married or common law client is entitled to a claim based on entries made on Form MB479, but no claim is being made because the spouse is making the claim, ensure that your tax preparation software does not permit the transfer of the fields from Form MB479.

If an entry for spouse's net income for provincial tax credit purposes is made, and there is a claim for the spousal amount, an entry for a personal tax credit (Field 6090) is required even where the calculated Manitoba personal tax credit is NIL.

Where the client is claiming the Manitoba Personal Tax Credit and/or the Education Property Tax Credit, and he/she received social assistance from the Province of Manitoba in 2006, enter the percentage of social assistance received (Box 14 on form T5007).

Where social assistance payments are reported for a resident of Manitoba who did not receive social assistance benefits from the province of Manitoba, an entry of 100 is required at Field 6130 for processing purposes. If social assistance was received for the entire year, an entry of 101 at Field 6130 is required.

Member of a communal organization – Where the client is a member of a communal organization, update Field 9905 with a 7. These clients are not eligible to contribute to a registered retirement savings plan. The completion of this field will prevent us from providing RRSP deduction limit statements to them.

No income – Where the client has no income to report (no entries are made in Fields 101 to 150), update Field 9915 with a 7.

Patronage payments – Where the client received non-taxable patronage allocations on which income tax was withheld, claim the tax deducted at Field 437. Enter the income on which this tax was deducted at Field 5345 (Income with tax withheld).

Placement Agency – If a self-employed worker, engaged by a **Placement Agency**, received a T4 slip with no entry in Box 14, Code 11 in Box 29 and CPP/QPP and EI premiums deducted:

If Box 26 is blank, update Field 5554 with **the lesser of:**

- the gross self-employment income reported in respect of that T4 slip, or
- the maximum CPP/QPP pensionable earnings for the year.

If Box 24 is blank, update Field 5478 with **the lesser of:**

- the gross self-employment income reported in respect of that T4 slip, or
- the maximum EI insurable earnings for the year.

Note: If T4 Placement Agency income is the only income reported at the self-employment fields, for processing purposes, a value of 1 is required at Field 371.

Rental income – When entering the street address and postal code on the selected financial data record, if more than one rental property is covered by the selected financial data record, enter only the address and postal code of the property that generated the highest gross rental income.

Refund transfer – Where the client wants to transfer the refund to his/her next year's instalment account, enter 1 at Field 488. In this instance, an entry to request direct deposit of the refund is not permitted.

Return prepared by – Enter 1 at Field 490 if you prepared the client's return for compensation based on a review of the slips/receipts provided by the client. Enter 2 at Field 490 if the client completed his/her return and has provided it to you solely for purposes of keying and/or transmitting the return. Enter 3 at Field 490 if this is a discounted return.

Selected financial data records – For clients reporting income from self-employment, rental operations, employment expenses and/or meals and lodging expenses, selected financial data (SFD) records are required. Complete a separate record for each operation. A client with more than six SFD is not eligible for EFILE. For the 2001 and subsequent tax years, there is no requirement for the tax preparer to capture the T5013 address information.

Spousal amount – The spousal amount may only be claimed for a spouse who is a resident of Canada. If the client was married or living common law at any time during the year but his/her marital status is OTHER THAN married or common law on December 31, 2006, and a claim for a spousal amount is being made, update the marital status indicator field.

Spouse or common-law partner's net income – The spouse or common-law partner's net income is captured in the Identification area on page 1 of the return. This income will be used in T1 calculations for related spousal or common-law partner non-refundable tax credits, refundable tax credits and provincial/territorial tax and credits. This information will also be used to calculate a client's GST/HST credit. Where the marital status code is 1 or 2, and the net income is NIL or negative, a value of 7 at Field 9918 will be required in the free-format area for processing purposes.

Tax deducted – If your client resides outside the province of Quebec and was employed in the province of Quebec, ensure that the income and tax deducted from the province of Quebec information slip (Relevé 1) are reported in the appropriate fields (Fields 5349 and 5350) on your tax preparation software.

Tax deducted transfer – Field 438 is applicable only to residents of the Province of Quebec who were employed outside the Province of Quebec in 2006. Do not include tax deductions withheld on CPP/QPP and/or UI benefits.

Volunteer program – Where the return has been completed under the volunteer program, update Field 487 with a 1.

Wage loss replacement plans – Update Field 9916 with the amount of premiums paid to wage loss replacement plans, which have been used to reduce the benefits reported. Only the net amount of wage loss replacement plan benefits is reported at Field 104.

Canadian Indians

Under the Indian Act, status Indians are tax exempt on income earned on a reserve. Note that some Yukon First Nations do not qualify for the exempt status under Section 87 of the Indian Act. You will find a list of the Yukon First Nation settlements lands on page 20.

The following are guidelines for the completion of returns for status Indians who are in receipt of "exempt income":

Employment income – Non-taxable salary or wages paid to status Indians should be indicated on a T4 slip as follows if the total employment income is exempt:

CPP election (CPT124)

- Box 14 should be blank and in the other information area on the T4 slip, box 71 should indicate the amount of the non-taxable earnings for a status Indian employee.
- The non-taxable earnings amount (box 71) **SHOULD BE** entered at Field 5347 **ONLY** when Box 14 includes that amount.
- For working income calculation purposes, the non-taxable earnings amount (box 71) **SHOULD BE** entered at Field 5363.
- Field 5554 should be updated with the amount indicated in Box 26.

No CPP election

- Box 14 should be blank and in the other information area on the T4 slip, box 71 should indicate the amount of the non-taxable earnings for a status Indian employee.
- The non-taxable earnings amount (box 71) **SHOULD BE** entered at Field 5347 **ONLY** when Box 14 includes that amount.
- For working income calculation purposes, the non-taxable earnings amount (box 71) **SHOULD BE** entered at Field 5363.

Note 1: If the client has exempt T4 income and has **NO** other income to report (no entries are being made in Fields 101 to 150), Field 9915 **SHOULD BE** updated with a value of 7.

Note 2: If the client has **ONLY** exempt T4 income and has **OTHER** income to report (entries are being made in Fields 104 to 150), Field 5347 **SHOULD BE** updated with the non-taxable earnings amount (Box 71).

Canadian Indians (continued)

Note 3: Any deductions withheld for registered pension plan contributions, union or professional dues and/or other employment expenses on the "non-taxable earnings" should not be

claimed. Where CPP/QPP contributions and/or EI premiums were withheld, the appropriate fields should be entered.

Self-employment income – Where the total amount of the self-employment income is "exempt income", no entries in the self-employment fields should be made nor should selected financial data records be prepared. For working income calculation purposes, the "exempt net self employment income", excluding losses should be entered at Field 5363. Where the client is electing (CPT20) to pay CPP contributions on the self-employment income, the "exempt net self-employment income" should be entered at Field **373**.

Employment insurance and other benefits – The amount of benefits received should be entered at Field 119. Enter at Field 119, the amount in box 14 (total benefits paid) of the T4E slip, **minus** any amount in box 18 (tax exempt benefits). **Do not** enter these benefits at Field 5363.

CPP/QPP benefits – The amount of benefits received should be entered at Field 114. That portion of the benefits that are "exempt income" should be claimed at Field 232 **and also entered at Field 5378**.

Training allowances – The amount of training allowances received that is "exempt income" should not be entered as income on the return. For working income calculation purposes, the amount of "exempt" training allowances should be entered at Field 5363.

Other types of "exempt income" and tax deducted at source on "exempt income" – For any other type of income received that is "exempt income", **an entry at Field 5378 is required**. Where tax was deducted at source on income that is "exempt income", and that income was not entered at Field 5347, the income on which the tax was withheld should be entered at Field 5345.

Appendix A: Exclusions from electronic filing (EFILE)

EFILE is only available for 2006 income tax returns. While most taxpayers will qualify to have their returns Efiled, the following is a list of the criteria that would exclude a client from EFILE:

1. The taxpayer is a deemed resident (not subject to provincial or territorial tax)
2. The taxpayer died in 2006 or 2007.
3. The taxpayer's social insurance number begins with a 0.
4. The taxpayer went bankrupt in 2006 or 2007, or is in bankruptcy status according to the Canada Revenue Agency's records.
5. The taxpayer is an immigrant, emigrant or a non-resident.
6. The taxpayer's address is outside Canada.
7. The taxpayer is subject to provincial income tax in more than one jurisdiction.
8. The taxpayer is reporting:
 - Canadian source income from Lloyds of London;
 - employment income earned from an International Organization;
 - lump sum pension income accrued to December 31, 1971;
 - more than 6 SFD records;
 - an Ontario, Saskatchewan, British Columbia or Yukon Qualifying Environmental (Mining Reclamation) Trust Tax Credit;
 - statement of qualifying retroactive lump-sum payment (T1198); or
 - a Nova Scotia research and development tax credit recapture.
9. The client is electing to defer tax on a distribution of spin-off shares by foreign corporations.
10. The client is claiming:
 - less than the maximum federal foreign tax credit;
 - foreign taxes paid to more than one country or is claiming business foreign tax credit(s);
 - a deduction for scientific research and experimental development expenses;
 - an overseas employment tax credit (T626);
 - Alberta Stock Savings Plan Tax Credit (T89);
 - a Saskatchewan Royalty Tax Rebate (T82);
 - a BC Royalty and Deemed Income Rebate (T81);
 - a Manitoba Investment Tax Credit (T86);
 - a Newfoundland and Labrador Research and Development Tax Credit (T1129);
 - a disability amount for themselves or for their spouse or common-law partner and this is a first time claim, or a new Form T2201 is required; or
 - a disability amount for a dependant other than their spouse or common-law partner and this is a first time claim or a new Form T2201 is required, or the claim is for more than 10 dependants.
11. The client is reporting farming income with the CAIS Program application, which involves:
 - farming income from a partnership reported on a T5013 slip or the partnership includes a corporate partner;
 - a Canadian Indian reporting self-employed income, which is "tax exempt income";
 - more than 10 occurrences for either crop and livestock inventory on EFILE ON Line returns (SFD type 9 only); or
 - more than 50 occurrences for either crop and livestock inventory on EFILE On Line Plus returns (SFD type 9 only).

Appendix B: Treasury board addressing standard

The record length for a client's street and/or mailing address is 60 characters. In order to ensure that the most accurate address information is captured for mailing purposes, the client's address information should be captured in the following order:

Building unit identifier

A number or alpha code which uniquely identifies a unit of a specific type within a building.

Civic site street number

Enter the number assigned to a specific civic site by the official municipality or relevant authority.

Civic site street number suffix

Enter an alpha character or fraction added to a civic site number by an official municipality or relevant authority.

Street name

Enter the full name of a street, roadway, or artery assigned by an official municipality or relevant authority.

Street type code

Enter the street type code in addition to the street name to uniquely designate the street from other streets having the same street name. See Appendix D.

Street direction code

Enter Canada Post Corporation's mnemonic code for street direction.

The acceptable entries are:

East	= E
North	= N
Northeast	= NE
Northwest	= NW
South	= S
Southeast	= SE
Southwest	= SW
West	= W

Appendix C: Keying apartment numbers

When an address includes an alpha character as part of the apartment/unit number, key a hyphen between the apartment /unit number and the street number. Do **not** key any spaces before or after the hyphen.

Examples:

313D-2233 Main Street
D-2233 Main Street
D313-2233 Main Street

Appendix D: Street type code list

STREET TYPE	CODE	STREET TYPE	CODE
Abbey	ABBEY	Crossing	CROSS
Acres	ACRES	Cul-de-sac	CDS
Allée	ALLÉE	Dale	DALE
Alley	ALLEY	Dell	DELL
Autoroute	AUT	Diversion	DIVERS
Avenue (English)	AVE	Downs	DOWNS
Avenue (French)	AV	Drive	DR
Bay	BAY	Échangeur	ÉCH
Beach	BEACH	End	END
Bend	BEND	Esplanade	ESPL
Boulevard (English)	BLVD	Estates	ESTATE
Boulevard (French)	BOUL	Expressway	EXPY
By-Pass	BYPASS	Extension	EXTEN
Byway	BYWAY	Farm	FARM
Campus	CAMPUS	Field	FIELD
Cape	CAPE	Forest	FOREST
Carré	CAR	Freeway	FWY
Carrefour	CARREF	Front	FRONT
Centre (English)	CTR	Gardens	GDNS
Centre (French)	C	Gate	GATE
Cercle	CERCLE	Glade	GLADE
Chase	CHASE	Glen	GLEN
Chemin	CH	Green	GREEN
Circle	CIR	Grounds	GRNDS
Circuit	CIRCT	Grove	GROVE
Close	CLOSE	Harbour	HARBR
Common	COMMON	Heights	HTS
Concession	CONC	Highlands	HGHLDS
Corners	CRNRS	Highway	HWY
Côte	CÔTE	Hill	HILL
Cour	COUR	Hollow	HOLLOW
Cours	COURS	Île	ÎLE
Court	CRT	Impasse	IMP
Cove	COVE	Inlet	INLET
Crescent	CRES	Island	ISLAND
Croissant	CROIS		

Appendix D: Street type code list (continued)

Street Type	Code	Street Type	Code
Key	KEY	Quai	QUAI
Knoll	KNOLL	Quay	QUAY
Landing	LANDNG	Ramp	RAMP
Lane	LANE	Rang	RANG
Limits	LMTS	Range	RG
Line	LINE	Ridge	RIDGE
Link	LINK	Rise	RISE
Lookout	LKOUT	Road	RD
Loop	LOOP	Rond point	RDPT
Mall	MALL	Route	RTE
Manor	MANOR	Row	ROW
Maze	MAZE	Rue	RUE
Meadow	MEADOW	Ruelle	RLE
Mews	MEWS	Run	RUN
Montée	MONTÉE	Sentier	SENT
Moor	MOOR	Square	SQ
Mount	MOUNT	Street	ST
Mountain	MTN	Subdivision	SUBDIV
Orchard	ORCH	Terrace	TERR
Parade	PARADE	Terrasse	TSSE
Parc	PARC	Thicket	THICK
Park	PK	Towers	TOWERS
Parkway	PKY	Townline	TLINE
Passage	PASS	Trail	TRAIL
Path	PATH	Turnabout	TRNABT
Pathway	PTWAY	Vale	VALE
Pines	PINES	Via	VIA
Place (English)	PL	View	VIEW
Place (French)	PLACE	Village	VILLGE
Plateau	PLAT	Villas	VILLAS
Plaza	PLAZA	Vista	VISTA
Point	PT	Voie	VOIE
Pointe	POINTE	Walk	WALK
Port	PORT	Way	WAY
Private	PVT	Wharf	WHARF
Promenade	PROM	Wood	WOOD
		Wynd	WYND

Appendix E: Fields that can have a negative value

Only the fields listed below may contain a negative value.

Field	Description
107	Net gain (or loss) from qualified small business corporation shares dispositions
110	Net gain (or loss) from qualified farm property dispositions
122	Partnership income: limited or non-active partners only
124	Net gain (or loss) from qualified farm property mortgage foreclosures and conditional sales repossessions
126	Net rental income (loss)
132	Net gain (or loss) from mutual fund units, deferral of eligible small business corporation shares and other shares including publicly traded shares dispositions
135	Net business income (loss)
137	Net professional income (loss)
138	Net gain (or loss) from real estate, depreciable property, and other properties
139	Net commission income (loss)
141	Net farming income (loss)
143	Net fishing income (loss)
150	Total income
153	Net gain (or loss) from bonds, debentures, promissory notes and other similar properties dispositions
155	Net gain (or loss) from other mortgage foreclosures and conditional sales repossessions
174	Information slips T5, T5013 & T4PS (capital gain or loss)
176	Information slip T3 (capital gain or loss)
260	Taxable income
5507	RRSP earned income reduction
5530	Earned income adjustment amount (T778)
6706	Total amount of reserves (T2017)
8519	Gross profit (loss) (T2124)
9369	Net income (loss) before adjustments (T776, T2032, T2121, T2124)
9899	Net income (loss) before adjustments (T2042)
9944	Net income (loss) after adjustments (T1163, T1273)
9946	Net income (loss) for rental/self employment operations (T776, T1163, T2032, T2042, T2121, T2124, T1273)
9969	Net income (loss) before adjustments (T1163, T1273)

Appendix F: Summary of supporting fields

The following is a list of the supporting fields, used in EFILE, that are not shown on the T1 Individual Income Tax Return, schedules or forms. Where a paper return is required to be filed, these fields should not be printed on that return.

Field	Description	Principle Field
488	Refund Transfer	484
5026	PIIP premiums paid	312
5027	Total PPIP premiums withheld	312
5028	Total E.I. premiums withheld	312
5029	Indicator – no employment income earned outside Quebec	376
5030	Election – under deducted T4 CPP/QPP contributions	222, 310
5031	QPP contributions through employment	308
5032	QPP payable	222, 310
5033	Total QPP contributions withheld	308
5034	Total CPP contributions withheld	308
5117	Number of full weeks in attendance at designated institution or secondary school	215
5230	Spouse or common-law partner's capital gain from mortgage foreclosures and conditional sales reposessions	452, 6035, 6158, 6188, 6197, 6340
5285	Vow of Poverty	256
5308	British Columbia logging tax paid	Schedule 1
5312	Total Alberta attributed Canadian royalty income	T79
5321	Quebec logging tax paid	Schedule 1
5330	Indicator for filing due date for tax shelter, or inactive or active business at Field 122	122
5335	British Columbia logging income	5308 (Schedule 1)
5337	CCA on certified film property	232
5344	Ineligible pension income	115, 129, and 314
5345	Income with tax withheld	104, 130, 135, 137, 139, 141, 143, 437
5347	Exempt T4 employment income	101
5349	Quebec tax withheld	437
5350	Income on which Quebec tax was withheld	437
5351	Amount of OAS repaid	232
5353	Limited partnership loss carry forward from 1986 and 1987	251
5354	Limited partnership loss available for carryforward	122, 126
5359	Shareholders loan	232
5363	Canadian Indians with exempt income	
5367	Quebec logging income	5321 (Schedule 1)
5378	Other exempt income received by a Canadian Indian	
5478	EI insurable earnings (T4 income other than T4 fishers income)	312, 450, 5028
5479	EI benefits repaid	232
5480	EI insurable earnings (T4 fishers income and other than T4)	143, 312, 450, 5028
5492	Farm/fish loss of previous years	252
5495	Restricted farm loss – total loss	141
5496	Restricted farm loss of previous years	252
5507	RRSP earned income reduction	135, 137, 139, 141, 143

Appendix F: Summary of supporting fields (continued)

Field	Description	Principle Field
5508	Home buyer's participant repayment/income inclusion amount	129
5511	Lifelong Learning Plan participant repayment/income inclusion amount	129
5522	Indicator – Marital status	303, 305, 326, 5812, 5816, 5864
5527	Indicator – suppress provincial spousal credit	6035
5529	Indicator – current year separation	305, 5816
5530	Earned income adjustment amount	214
5554	CPP/QPP contributory earnings	104, 308, 448, 5031, 5033, 5034
5555	CPP/QPP number of months	114
5565	Indicator – CPP/QPP proration	308, 5031, 5032, 5033
5566	CPP/QPP retirement benefits	114
8001	Indicator – spouse or common-law partner's basic cost of living tax credit for self is \$0	6248 (NT479)
9900	Additional business income	T1139
9901	Last year additional business income	T1139
9902	Number of eligible children under 7 for whom the disability amount cannot be claimed	214
9903	CCE paid for eligible children under 7 for whom the disability amount cannot be claimed	214
9904	Number of eligible children 7 to 16 or born in 1990 and earlier with a mental or physical infirmity for whom the disability amount cannot be claimed	214
9905	Member of a communal organization	
9906	Election indicator	
9907	Annuity income	115
9908	RRSP annuity income	129
9909	Bank interest	121
9910	Bond interest	121
9911	Foreign non-business income on T3 slips	121
9912	Interest from mortgages	121
9913	Interest expense	221
9914	Indicator – no provincial assistance received (MB)	6114
9915	Indicator – Taxpayer has no income	
9916	Premiums paid to wage loss replacement plan	104
9917	Indicator – no old age pension received	113
9918	Indicator that the spouse or common-law partner's net income is NIL or negative	Ident area of page 1 of the T1 return
9919	Joint accounts	121
9921	Number of eligible children for whom the disability amount can be claimed	214
9922	Indicator – no pension adjustment amount	206
9971	CCE paid for eligible children 7 to 16 or born in 1990 and earlier with a mental or physical infirmity for whom the disability amount cannot be claimed	214
9972	CCE paid for eligible children for whom the disability amount can be claimed	214

Appendix G: Field codes used in EFILE

The following is a list of valid field codes that can be used on EFILE records. Field code numbers that are followed by a "*" indicate that the entry for that field must be dollars and cents. Field code numbers that are followed by a "***" indicate that the entry for that field must be numerical. All other fields are dollar amounts only.

Code	Name
101	Employment income per T4 slips
102	Commission income per T4 slips
104	Other employment income
106	Total proceeds from disposition of qualified small business corporation shares
107	Net gain (or loss) from disposition of qualified small business corporation shares
109	Total proceeds from disposition of qualified farm property and qualified fishing property
110	Net gain (or loss) from disposition of qualified farm property and qualified fishing property
113	Old age security pension
114	CPP or QPP benefits
115	Other pensions or superannuation
117	Universal child care benefit
119	Employment insurance, provincial parental insurance, and other benefits
120	Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations
121	Interest & other investment income
122	Net partnership income: limited or non-active partners only
123	Total proceeds from disposition of qualified farm property and qualified fishing property – Mortgage foreclosures and conditional sales repossessions
124	Net gain (or loss) from disposition of qualified farm property and qualified fishing property – Mortgage foreclosures and conditional sales repossessions
126	Net rental income (loss)
127	Taxable capital gains
128	Taxable amount of support payments received
129	RRSP income
130	Other income
131	Total proceeds from disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares
132	Net gain (or loss) from disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares
135	Net business income (loss)
136	Total proceeds from disposition of real estate, depreciable property, and other properties
137	Net professional income (loss)
138	Net gain (or loss) from disposition of real estate, depreciable property, and other properties
139	Net commission income (loss)
141	Net farming income (loss)
143	Net fishing income (loss)
144	Worker's compensation benefits
145	Social assistance payments
146	Net Federal supplements
150	Total income
151	Total proceeds from disposition of bonds, debentures, promissory notes and other similar properties

Appendix G: Field codes used in EFILE (continued)

152	CPP/QPP disability benefits
153	Net gain (or loss) from disposition of bonds, debentures, promissory notes and other similar properties
154	Total proceeds from disposition of other mortgage foreclosures and conditional sales repossessions
155	Net gain (or loss) from disposition of other mortgage foreclosures and conditional sales repossessions
156	Total support payments received
158	Gain from personal use property
159	Net gain from listed personal property (LPP)
160	Gross rental income
161	Capital gains deferral from qualifying dispositions of eligible small business corporation shares
162	Gross business income
164	Gross professional income
166	Gross commission income
168	Gross farming income
170	Gross fishing income
173	Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property
174	T5, T5013, T5013A & T4PS Information slips – Capital gains (losses)
176	T3 Information slip – Capital gains (losses)
178	Capital loss from reduction in business investment loss
180	Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations
206	Pension adjustment
207	Registered pension plan deduction
208	RRSP deduction
209	Saskatchewan Pension Plan deduction
212	Annual union, professional, or like dues
214	Child care expenses
215	Disability supports deduction
217	Business investment loss – Allowable deduction
219	Moving expenses
220	Support payments made – Allowable deduction
221	Carrying charges and interest expenses
222*	Deduction for CPP or QPP contributions on self-employment and other earnings
223*	Deduction for PPIP premiums on self-employment income
224	Exploration and development expenses
228	Business investment loss – Gross
229	Other employment expenses
230	Support payments made – Total
231	Clergy residence deduction
232	Other deductions
235*	Social benefits repayment
240	RRSP contributions transferred to taxpayer's plan
244	Canadian Forces personnel and police deduction
245	Total RRSP contributions made from 02/03/2006 to 01/03/2007
246	RRSP contributions designated as 2006 repayment under Home Buyers Plan
247	Home Buyer's Plan 2006 withdrawals on T4RSP slips
248	Employee home relocation loan deduction
249	Security options deductions

Appendix G: Field codes used in EFILE (continued)

250	Other payments deduction
251	Limited partnership losses of other years
252	Non-capital losses of other years
253	Net capital losses of other years
254	Capital gains deduction
255	Northern residents deductions
256	Additional deductions
259**	Indicator that the address shown on page 1 of return is the same as the address of the home purchased under the Home Buyer's Plan
260	Taxable income
262	RRSP contributions designated as 2006 repayment under Lifelong Learning Plan
263	Lifelong Learning Plan 2006 withdrawals on T4RSP slips
264**	Indicator that the taxpayer wants to designate the spouse or common-law partner as the LLP student
266**	Indicator – Foreign property held in 2006 with a total cost of more than \$100,000
300	Basic personal amount
301	Age amount
303	Spouse or common-law partner amount
305	Amount for an eligible dependant
306	Amount for infirm dependants age 18 or older
308*	CPP contributions through employment
310*	CPP contributions payable on self-employment earnings and other earnings
312*	Employment insurance premiums
313	Adoption expenses
314	Pension income amount
315	Caregiver amount
316	Disability amount
318	Disability amount transferred from a dependant
319	Interest paid on student loans
320	Eligible tuition fees
321	Education and textbook amounts – Part-time
322	Education and textbook amounts – Full-time
323	Tuition, education, and textbook amounts
324	Tuition, education, and textbook amounts transferred from a child
326	Amounts transferred from your spouse or common law partner
327	Tuition, education, and textbook amounts transferred to a designated individual
330	Medical expenses for self, spouse or common-law partner, and your dependent children born in 1989 or later
331	Allowable amount of medical expenses for other dependants
332	Allowable portion of medical expenses
335	Gross non-refundable tax credits before donations and gifts
337	Gifts of depreciable property
338	Non-refundable tax credits before donations and gifts
339	Gift of capital property
340	Allowable charitable donations and government gifts
342	Eligible amount of cultural and ecological gifts
349	Donations and gifts
350	Total federal non-refundable tax credits
351	Spouse or common law partner's adjusted taxable income
353	Age amount transferred from spouse or common-law partner
355	Pension income amount transferred from spouse or common-law partner

Appendix G: Field codes used in EFILE (continued)

357	Disability amount transferred from spouse or common-law partner
360	Tuition, education, and textbook amounts transferred from spouse or common law partner
363	Canada employment amount
364	Public transit passes amount
371	Pensionable net self-employment earnings
373	Earnings for CPP/QPP additional elected contributions
375*	Provincial parental insurance plan premiums paid
376*	Provincial parental insurance plan premiums payable on employment income
377	Employment income from a province other than Quebec
378*	Provincial parental insurance plan premiums payable on self-employment income
379	Net business income (from line 27 of Schedule L of the Quebec provincial income tax return.)
380	Provincial parental insurance plan insurable earnings
406*	Federal tax
409	Total federal political contributions
410*	Federal political contribution tax credit
412*	Investment tax credit
413	Labour-sponsored funds tax credit – Net cost
414*	Labour-sponsored funds tax credit – Allowable credit
417*	Federal tax before additional tax on RESP accumulated income payments
418*	Additional tax on RESP accumulated income payments (T1172)
424*	Federal tax on split income
425*	Federal dividend tax credit
427*	Minimum tax carry-over
428*	Provincial or territorial tax
431*	Non-business-income tax paid to a foreign country
432*	Yukon First Nations tax (YT 432)
433	Net foreign non-business income
435*	Total Payable
437*	Total income tax deducted from information slips
438*	Tax transfer for residents of Quebec
440*	Refundable Quebec abatement
441*	Federal refundable First Nations abatement
448*	CPP overpayment
450*	Employment insurance overpayment
452*	Refundable medical expense supplement
454*	Refund of investment tax credit
456*	Part XII.2 trust tax credit
457*	Employee and partner GST/HST rebate
460**	Branch number of first account (T1-DD)
461**	Institution number of first account (T1-DD)
462**	Bank account number of first account (T1-DD)
463**	Indicator – Deposit child tax benefit to first account (T1-DD)
465*	Donation to the Ontario Opportunities Fund
466*	Net refund after donation to the Ontario Opportunities Fund
471**	Branch number of second account (T1-DD)
472**	Institution number of second account (T1-DD)
473**	Bank account number of second account (T1-DD)
476*	Tax paid by instalments
479*	Provincial or territorial credits
484*	Refund
485*	Balance owing

Appendix G: Field codes used in EFILE (continued)

487**	Volunteer program
488**	Refund transfer
490**	Return prepared by
491	Deposit UCCB payments into same bank account as income tax refund and GST/HST payments
492	Deposit UCCB payments into same bank account as CCTB payments
493	Branch number for UCCB purposes only
494	Institution number for UCCB purposes only
495	Account number for UCCB purposes only
5026*	Employment insurance and provincial parental insurance plan premiums – non-Quebec return
5027*	Total PPIP premiums
5028*	Total E.I. premiums
5029**	Indicator – No employment income earned outside Quebec
5030**	Indicator – Election for under deducted T4 CPP/QPP contributions
5031*	QPP contributions through employment
5032*	QPP contributions payable on self-employment and other earnings
5033*	Total QPP contributions withheld
5034*	Total CPP contributions withheld
5117**	Number of full weeks in attendance at designated institution or secondary school (T929)
5230	Spouse or common-law partner's capital gain from mortgage foreclosures and conditional sales repossessions
5285	Vow of perpetual poverty
5308*	B.C. logging tax paid
5312	Total Alberta attributed Canadian royalty income (T79)
5321*	Quebec logging tax paid
5330**	Indicator for filing due date for tax shelter, or inactive or active business income at Field 122
5335	B.C. logging income
5337	CCA on films & \or video tapes
5344	Ineligible pension income
5345	Income with tax withheld
5347	Exempt T4 employment income
5349*	Quebec tax withheld
5350	Income on which Quebec tax was withheld
5351	Amount of OAS repaid
5353	Limited partnership loss carry forward from 1986 & 1987
5354	Limited partnership loss available for carryforward
5359	Shareholders loan
5363	Exempt income – Canadian Indian
5365	Non-eligible capital gains from T3 slips (T936)
5367	Quebec logging income
5378	Other income exempt under the Canadian Indian Act
5478	EI insurable earnings (T4's other than T4 fishers income)
5479	EI benefits repaid
5480	EI insurable earnings (Fishers income from T4 and other than T4)
5492	Farm/fish loss of previous years
5495	Restricted farm loss – total loss
5496	Restricted farm loss of previous years
5507	RRSP earned income reduction
5508	Home Buyer's Plan participant – repayment amount
5511	Lifelong Learning Plan participant – repayment amount
5522**	Indicator – marital status change
5527**	Indicator – suppress provincial spousal credit

Appendix G: Field codes used in EFILE (continued)

- 5529** Indicator – current year separation
- 5530 Earned income adjustment amount (T778)
- 5554 CPP/QPP pensionable earnings – T4 slips
- 5555** CPP/QPP – number of months
- 5565** Indicator – CPP/QPP proration
- 5566 CPP/QPP retirement benefits
- 5569 Security options deductions included at Field 249 (T691)
- 5570 Gifts of security included at Field 249 (T691)
- 5571 Other types of deductions included at Field 249 (T691)
- 5804 Basic personal amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5808 Age amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5812 Spousal or common-law partner amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5816 Amount for an eligible dependant (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5820 Amount for infirm dependants age 18 or older (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5821 Amount for dependent children born in 1988 or later (SK428)
- 5822 Senior supplementary amount (SK428)
- 5823 Amount for young children (NS, PE, NU428)
- 5824* Canada or Quebec pension plan contributions (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5828* Canada pension plan contributions payable on self-employment and other earnings (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5832* Employment insurance premiums (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5833 Adoption expenses (NL, ON, MB, AB, YT428)
- 5834 Employment amount (YT428)
- 5835 Public transit passes amount (YT428)
- 5836 Pension income amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5840 Caregiver amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5844 Disability amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5848 Disability amount transferred from a dependant (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5849 Sport and recreational expenses for children (NS428)
- 5850 Teacher school supply amount (PE428)
- 5852 Interest paid on student loans (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5856 Tuition and education amounts (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT428)
- 5856 Tuition, education and textbook amounts (YT428)
- 5860 Tuition and education amount transferred from child (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT428)
- 5860 Tuition, education, and textbook amounts transferred from child (YT428)
- 5864 Amounts transferred from your spouse or common-law partner (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5868 Medical expenses for self, spouse or common-law partner, and your dependent children born in 1989 or later (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5872 Allowable amount of medical expenses for other dependants (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5876 Allowable portion of medical expenses (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5880 Add lines 5804 through 5864 and line 5876 (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)

Appendix G: Field codes used in EFILE (continued)

- 5884 Provincial non-refundable tax credits before donations and gifts (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5896 Donations and gifts (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5901 Amount for dependant children [SK(S2)] or young children [NU(S2)]
- 5901 Amount for young children [NU(S2)]
- 5902 Spouse or common-law partner's age amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]
- 5903 Senior supplementary amount [SK(S2)]
- 5905 Spouse or common-law partner's pension income [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]
- 5907 Spouse or common-law partner's disability amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]
- 5909 Tuition and education amounts transferred by spouse or common-law partner [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT (S2)]
- 5909 Tuition, education, and textbook amounts transferred by spouse or common-law partner [YT(S2)]
- 5912 Spouse or common-law partner's adjusted taxable income for transfer purposes [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]
- 5914 Eligible tuition fees paid [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S11)]
- 5916 Education amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT (S11)]
- 5916 Education and textbook amount [YT(S11)]
- 5918 Education amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT (S11)]
- 5918 Education and textbook amount [YT(S11)]
- 5920 Eligible transfer amount claimed by designated individual [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S11)]
- 6003 Total Alberta political contributions made in 2006 from official receipt called Annual Contribution (AB428)
- 6004 Alberta political contributions made in 2006 from official receipt called *Senatorial Selection Campaign Contributions* (AB428)
- 6006* Alberta royalty tax rebate (AB428)
- 6033 Basic sales tax credit (ON, BC479)
- 6035 Additional sales tax credit – spouse or common-law partner (ON, BC479)
- 6040 Provincial political contributions (BC428)
- 6045* Employee share ownership plan tax credit (BC428)
- 6047* Employee venture capital tax credit (BC428)
- 6049* Venture capital tax credit for shares acquired in 2006 (BC479)
- 6050* Venture capital tax credit for shares acquired in first 60 days of 2007 (BC479)
- 6051* Mining exploration tax credit (BC479)
- 6053 Mining exploration tax credit allocated from a partnership from Form T88 (BC479)
- 6054 Foreign income exempt under a tax treaty included on line 256 (NT, NU479)
- 6070 Age reduction for spouse or common-law partner (MB428)
- 6071 Disability reduction for spouse or common-law partner (MB428)
- 6072** Number of disability claims for self or for a dependant other than spouse or common-law partner (MB428)
- 6074** Number of disabled dependants born in 1988 or earlier (MB428)
- 6076** Number of dependant children born in 1988 or later (MB428)
- 6080* Labour sponsored funds capital tax credit (MB428)
- 6081* Equity tax credit (MB428)
- 6083* Manitoba mineral exploration tax credit claimed in current year (MB428)
- 6085* Community enterprise development tax credit claimed in current year (MB428)
- 6089** Involuntary separation indicator (ON, MB479)

Appendix G: Field codes used in EFILE (continued)

- 6090 Personal tax credit (MB479)
- 6095** Number of disability claims for self or for dependant other than spouse or common-law partner (MB479)
- 6097** Number of disabled or infirm dependants (ON428, MB479)
- 6099** Number of dependant children born in 1988 or later (NS428, ON479, MB479, PE428)
- 6105 Total personal tax credits (MB479)
- 6110 Total rental payments (ON, MB479)
- 6112 Property taxes paid (ON, MB479)
- 6114 Manitoba education property tax credit advance received (MB479)
- 6114 Student residence (ON479)
- 6116 Occupancy cost (ON, MB479)
- 6120 School tax credit for homeowners (MB479)
- 6122 School taxes paid (MB479)
- 6124 School tax credit for homeowners (MB479)
- 6126 Shelter allowance program benefits received (MB479)
- 6127* Manitoba odour-control tax credit carried back to the 1st prior year (T4164)
- 6128* Manitoba odour-control tax credit carried back to the 2nd prior year (T4164)
- 6130** Percentage of social assistance (MB479)
- 6131* Manitoba co-operative education tax credit (MB479)
- 6132 Eligible expenditures for the Amount of Manitoba odour-control tax credit claimed (T4164)
- 6133 Property tax paid in the taxation year on MB farmland used for the business and MB odour-control tax credit (T4164)
- 6134* Manitoba odour-control tax credit (MB479)
- 6140 Provincial political contributions (MB428)
- 6150 Provincial non-refundable tax credits (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)
- 6151* Provincial tax on split income (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)
- 6152* Provincial dividend tax credit (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)
- 6154* Provincial minimum tax carry-over (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)
- 6155 Provincial political contributions (NB428)
- 6156* Unused low-income tax reduction from your spouse or common-law partner (NB428)
- 6157 Basic reduction (NB428)
- 6158 Reduction for spouse or common-law partner (NB428)
- 6159 Reduction for an eligible dependant (NB428)
- 6167* Labour sponsored venture capital fund tax credit (NB428)
- 6169* New Brunswick small business investor tax credit (T1258)
- 6170* New Brunswick small business investor tax credit to be applied to 2005 (T1258)
- 6171* New Brunswick small business investor tax credit to be applied to 2004 (T1258)
- 6172* New Brunswick small business investor tax credit to be applied to 2003 (T1258)
- 6175 Provincial political contributions (NL428)
- 6176* Labour-sponsored venture capital tax credit (NL428)
- 6177* Newfoundland and Labrador direct equity tax credit (T1272)
- 6178* Carry back of direct equity tax credit back to 2005 (T1272)
- 6179* Carry back of direct equity tax credit back to 2004 (T1272)
- 6180* Carry back of direct equity tax credit back to 2003 (T1272)
- 6186* Unused low-income tax reduction from spouse or common-law partner (NL428)
- 6187 Basic tax reduction (NL428)
- 6188 Reduction for spouse or common-law partner (NL428)
- 6189 Reduction for an eligible dependant (NL428)
- 6195 Basic reduction (NS428)
- 6197 Reduction for spouse or common-law partner (NS428)
- 6199 Reduction for an eligible dependant (NS428)

Appendix G: Field codes used in EFILE (continued)

- 6210 Provincial political contributions (NS428)
- 6220* Nova Scotia equity tax credit (T1285)
- 6225* Carry back of equity tax credit back to 2005 (T1285)
- 6226* Carry back of equity tax credit back to 2004 (T1285)
- 6227* Carry back of equity tax credit back to 2003 (T1285)
- 6238* Labour sponsored venture tax credit (NS428)
- 6241 Cost of shares – Labour sponsored venture capital corporation tax credit (NT428)
- 6243 Cost of shares – Employee venture capital corporation, community endorsed venture capital corporation and territorial business corporation investment tax credits (NT428)
- 6244* Carryback of unused risk capital investment tax credit to 2005 (NT428)
- 6245* Carryback of unused risk capital investment tax credit to 2004 (NT428)
- 6246* Carryback of unused risk capital investment tax credit to 2003 (NT428)
- 6247 Supplement for spouse or common-law partner (NT479)
- 6248 Basic credit for spouse or common-law partner (NT479)
- 6249 Cost of living supplement (NT479)
- 6250 Cost of living tax credit (NT479)
- 6251 Total cost of living tax credit (NT479)
- 6255 Provincial political contributions (NT428)
- 6266 Ontario focused flow-through share tax credit – Total expenses reported on Form T1221 (ON479)
- 6269** Number of children born in 1988 or later (ON428)
- 6275* Cost of shares @ 15% – Labour sponsored investment fund tax credit – OIEO (ON428)
- 6276* Cost of ROIF eligible shares @ 5% – Labour sponsored investment fund tax credit – OIEO (ON428)
- 6280* Employee ownership (EO) tax credit (ON428)
- 6310 Ontario provincial political contributions made in 2006 (ON479)
- 6320* Ontario co-operative education tax credit (ON479)
- 6322* Ontario apprenticeship training tax credit (ON479)
- 6324** Number of eligible apprenticeships (ON479)
- 6325** Ontario co-operative education tax credit certification eligible work placements (ON479)
- 6326** Ontario co-operative education tax credit certification member of a partnership (ON479)
- 6327** Ontario co-operative education tax credit certification business number (ON479)
- 6338 Prince Edward Island provincial political contributions made in 2006 (PE428)
- 6339 Basic reduction (PE428)
- 6340 Reduction for spouse or common-law partner (PE428)
- 6341 Reduction for an eligible dependant (PE428)
- 6342* Unused low-income tax reduction from your spouse or common-law partner (PE428)
- 6352* Carry back of unused labour-sponsored venture capital corporation tax credit to 2005 (YT479)
- 6353* Carry back of unused labour-sponsored venture capital corporation tax credit to 2004 (YT479)
- 6354* Carry back of unused labour-sponsored venture capital corporation tax credit to 2003 (YT479)
- 6355* Saskatchewan farm and small business capital gains tax credit (SK428)
- 6356* Saskatchewan one time trade entry credit (SK428)
- 6357* Saskatchewan annual maintenance credit (SK428)
- 6368 Saskatchewan provincial political contributions made in 2006 (SK428)
- 6370** Number of dependent children (SK428)
- 6371** Number of children (NU428)
- 6372** Number of months (NS, PE428)
- 6374* Labour sponsored venture capital tax credit (SK428)
- 6376 Saskatchewan post-secondary graduate tax credit (SK428)
- 6377 Post-secondary graduate tax credit (NS428)
- 6380* Carry back of unused small business investment tax credit to 2005 (YT479)
- 6381* Carry back of unused small business investment tax credit to 2004 (YT479)

Appendix G: Field codes used in EFILE (continued)

- 6382* Carry back of unused small business investment tax credit to 2003 (YT479)
- 6383* Labour-sponsored venture capital corporation tax credit (YT479)
- 6384 Low income family tax credit – Basic credit (YT428)
- 6385 Yukon political contributions made in 2006 (YT479)
- 6386* Yukon First Nations income tax credit (YT479)
- 6387* Small business investment tax credit (YT479)
- 6388* Mineral exploration tax credit (YT479)
- 6389* Research and development tax credit (YT479)
- 6390 Cost-of-living tax credit (NU479)
- 6391 Nunavut political contributions made in 2006 (NU479)
- 6485 Total expenses eligible for the GST rebate (GST370)
- 6486 Total expenses eligible for the rebate (GST370)
- 6487 Total expenses eligible for the HST rebate (GST370)
- 6505* Estimated refund – Discounter (RC71)
- 6507* Payment amount – Discounter (RC71)
- 6509** Discount transaction date (RC71)
- 6520 Security options benefits deferred in the year (T1212)
- 6521 Total benefits included in income (T1212)
- 6522 Closing balance of deferred security option benefits (T1212)
- 6625 Carry back of non-capital to 2003 return (T1A)
- 6626 Carry back of non-capital loss to 2004 return (T1A)
- 6627 Carry back of non-capital loss to 2005 return (T1A)
- 6630 Carry back of farm/fish loss to 2003 return (T1A)
- 6631 Carry back of farm/fish loss to 2004 return (T1A)
- 6632 Carry back of farm/fish loss to 2005 return (T1A)
- 6636 Net capital loss to be applied to 2003 return (T1A)
- 6637 Net capital loss to be applied to 2004 return (T1A)
- 6638 Net capital loss to be applied to 2005 return (T1A)
- 6642 Listed personal property net loss to be applied to 2003 listed personal property net gains (T1A)
- 6643 Listed personal property net loss to be applied to 2004 listed personal property net gains (T1A)
- 6644 Listed personal property net loss to be applied to 2005 listed personal property net gains (T1A)
- 6648 Restricted farm loss to be applied to 2003 (T1A)
- 6649 Carry back of restricted farm loss to be applied to 2004 return (T1A)
- 6650 Carry back of restricted farm loss to be applied to 2005 return (T1A)
- 6680 Amount of 2005 reserve for dispositions of QFP to your child after 1996 and all other dispositions of QFP after 2001 (T2017)
- 6681 Amount of 2006 reserve for dispositions of QFP to your child after 1997, all other dispositions of QFP after 2002 and all dispositions of QXP after May 1, 2006 (T2017)
- 6687 Amount of 2005 reserve for dispositions of QSBCS to your child after 1996 and all other dispositions of QSBCS after 2001 (T2017)
- 6688 Amount of 2006 reserve for dispositions of QSBCS to your child after 1997 and all other dispositions of QSBCS after 2002(T2017)
- 6691 Amount of 2005 reserve for dispositions after 1996 to your child of:
family farm property other than QFP; or shares of capital stock of a small business corporation other than QFP and QSBCS (T2017)
- 6692 Amount of 2006 reserve for dispositions to your child:
after 1997 of family farm property other than QFP and shares of capital stock of a small business corporation other than QFP and QSBCS; or after May 1, 2006, of family fishing property other than QXP (T2017)

Appendix G: Field codes used in EFILE (continued)

6696	Amount of 2005 reserve for dispositions of property after 2001, other than dispositions described on lines 6680, 6687 and 6691 (T2017)
6699	Amount of 2006 reserve for dispositions of property after 2002, other than dispositions described on lines 6681, 6688 and 6692 (T2017)
6703	Amount of 2005 reserve for dispositions before Nov 13, 1981 (T2017)
6704	Amount of 2006 reserve for dispositions before Nov 13, 1981 (T2017)
6706	Total amount of reserves (T2017)
6710	Investment tax credit at 30% – Code 3A Total investment and Code 3B Total expenditure (T2038)
6711	Recapture of ITC on SR&ED expenditures at 30% (T2038)
6712	Investment tax credit at 20% – Code 3B and Code 4B Total expenditures (T2038)
6713	Recapture of ITC on SR&ED expenditures at 20% (T2038)
6714	Investment tax credit at 10% – Code 12 Total investment (T2038)
6715	Investment tax credit at 20% – Code 4C Total expenditure(T2038)
6716	Investment tax credit at 15% – Code 12 Total investment (T2038)
6717	Investment tax credit at 15% – Code 5 Total expense (T2038)
6718	Investment tax credit at 10% – Code 6 Total eligible salaries (T2038)
6720*	Carry back of ITC to 2003 return (T2038)
6721*	Carry back of ITC to 2004 return (T2038)
6722*	Carry back of ITC to 2005 return (T2038)
6749	Residency amount – prescribed northern zones (T2222)
6752	Residency amount – prescribed intermediate zone (T2222)
6754	Travel amount – Trips from a prescribed northern zone (T2222)
6756	Travel amount – Trips from a prescribed intermediate zone (T2222)
6757	Non-taxable benefit – board & lodging – prescribed northern zone (T2222)
6759	Non-taxable benefit – board & lodging – prescribed intermediate zone (T2222)
6765	Total amount claimed for tax shelter loss or deduction (T5004)
6782	Amount of loss created or increased by CCA and carrying charges on certified film property (T691)
6783	Amount of loss created or increased by CCA and carrying charges on rental and leasing property (T691)
6784	Amount of loss created or increased by specified carrying charges and/or limited partnership and tax shelter losses (T691)
6786	Loss created or increased by carrying charges related to resource property/expenditures and depletion allowances (T691)
6787	Certain capital gains from a testamentary trust (T691)
6788	Portion of capital gains to be excluded from the total capital gains for minimum tax calculation (T691)
6789	Capital gains from donations not included on line 20 to be excluded from the total capital gains for minimum tax calculation (T691)
6791	Federal tax payable under Alternative Minimum Tax (T691)
6795	Amount of child care expenses claimed in respect of a child who was 18 years and older (T778)
6796	Basic limit for eligible children born in 2006 and earlier for whom the disability amount can be claimed (T778)
6798	Child care expenses – Part C amount (T778)
6801	Child care expenses – Part D amount (T778)
6808	Other investment expenses (T936)
6810	Any other property income (T936)
6811	50% income recovery of exploration and development expenses (T936)
6822	Proceeds from disposition of publicly traded and other shares and mutual funds units (T1170)

Appendix G: Field codes used in EFILE (continued)

- 6823 Gain subject to the 25% and 0% inclusion rate from publicly traded and other shares and mutual fund units (T1170)
- 6824 Proceeds from disposition of bonds, debentures, promissory notes and other properties (including ecologically sensitive land) (T1170)
- 6825 Gains subject to the 25% and 0% inclusion rate from disposition of bonds, debentures, promissory notes and other properties (including ecologically sensitive land) (T1170)
- 6827 Total of all accumulated income payments – Part A (T1172)
- 6828 Total of all accumulated income payments – Part B (T1172)
- 6834 Taxable amount of other than eligible dividends from taxable Canadian corporations (T1206)
- 6835 Taxable amount of dividends from taxable Canadian corporations (T1206)
- 6836 Total split income (T1206)
- 6837 Foreign source amount (T1206)
- 6838 Total income from foreign sources (T1206)
- 6839 Gains on gifts donated before May 2, 2006
- 6846* Current year credit for Manitoba community enterprise development tax credit (T1256)
- 6847* Carry back of unused Manitoba community enterprise development tax credit to 2005 (T1256)
- 6848* Carryback of unused Manitoba community enterprise development tax credit to 2004 (T1256)
- 6849* Carryback of unused Manitoba community enterprise development tax credit to 2003 (T1256)
- 6880* Current-year credit amount available (T1231)
- 6881* Current-year claim (BC428)
- 6882* Credit to be applied to the 1st preceding year (T1231)
- 6883* Credit to be applied to the 2nd preceding year (T1231)
- 6884* Credit to be applied to the 3rd preceding year (T1231)
- 6885* Current year Manitoba mineral exploration tax credit available (T1241)
- 6886* Carry back of unused Manitoba mineral exploration tax credit to 2005 (T1241)
- 6887* Carry back of unused Manitoba mineral exploration tax credit to 2004 (T1241)
- 6888* Carryback of unused Manitoba mining exploration tax credit to 2003 (T1241)
- 8001** Indicator – spouse or common-law partner's basic cost of living tax credit for self is \$0 (NT479)
- 9900 Additional business income
- 9901 Last year additional business income
- 9902** Number of eligible children under 7 for whom the disability amount cannot be claimed
- 9903 CCE paid for eligible children under 7 for whom the disability amount cannot be claimed
- 9904** Number of eligible children 7 to 16 or born in 1990 and earlier with a mental or physical infirmity for whom the disability amount cannot be claimed
- 9905** Member of a communal organization
- 9906** Election indicator
- 9907 Annuity income
- 9908 RRSP annuity income
- 9909 Bank interest
- 9910 Bond interest
- 9911 Foreign non-business income on T3 slips
- 9912 Interest from mortgages
- 9913 Interest expenses
- 9914** Indicator – no provincial assistance received (MB)
- 9915** Indicator – Taxpayer has no income
- 9916 Premiums paid to wage loss replacement plan
- 9917** Indicator – no old age pension received
- 9918** Indicator that the spouse or common-law partner's net income is NIL or negative
- 9919 Joint accounts (investment income)
- 9921** Number of eligible children for whom the disability amount can be claimed

Appendix G: Field codes used in EFILE (continued)

9922** Indicator – no pension adjustment amount

9971 CCE paid for eligible children 7 to 16 or born in 1990 and earlier with a mental or physical infirmity for whom the disability amount cannot be claimed

9972 CCE paid for eligible children for whom the disability amount can be claimed

Selected Financial Data Fields (SFD)**Code Name**

1770	Tradesperson's tools expenses (T777)
1776	Musical instrument costs (T777)
1777	Capital cost allowance for musical instruments (T777)
8000	Net sales (T2124, T2032)
8141	Gross rental income (T776)
8230	Other income (T776, T2032, T2124)
8290	Reserves deducted last year (T2032, T2124)
8299	Gross income (T776, T2032, T2121, T2124)
8300	Opening inventory (T2124)
8320	Net purchases during the year (T2124)
8340	Direct wage costs (T2124)
8360	Sub contracts (T2124)
8450	Other costs (T2124)
8500	Closing inventory (T2124)
8518	Cost of goods sold (T2124)
8519	Gross profit (loss) (T2124)
8520	Advertising and promotion (T777)
8521	Advertising (T776, T2032, T2124)
8523	Food, beverages, and entertainment expenses (50%) (T777)
8523	Meals and entertainment (T2032, T2124)
8523	Food (T2121)
8523	Total meals purchased (TL2)
8590	Bad debts (T2032, T2124)
8690	Insurance (T776, T2032, T2121, T2124)
8710	Interest (T776, T2032, T2121, T2124)
8760	Business tax, fees, licences, dues, memberships and subscriptions (T2032, T2124)
8760	Licences (T2121)
8810	Office expenses (T776, T2032, T2121, T2124)
8810	Supplies (T777)
8811	Supplies (T2032, T2124)
8860	Legal, accounting and other professional fees (T776, T2032, T2121, T2124)
8862	Accounting and legal fees (T777)
8871	Management and administration fees (T776, T2032, T2124)
8910	Parking (T777)
8910	Rent (T2032, T2124)
8960	Maintenance and repairs (T776, T2032, T2124)
8963	Cost of repairs (T2121)
9060	Salary, wages and benefits (T776, T2032, T2121, T2124)
9062	Crew shares (T2121)
9131	Apprentice mechanic tools expenses (T777)
9136	Gear (T2121)
9137	Nets and traps (T2121)

Selected Financial Data Fields (SFD) (continued)

9138	Bait, ice, salt (T2121)
9180	Property taxes (T776, T2032, T2124)
9200	Travel (T776, T2032, T2124)
9200	Lodging (T777)
9200	Total lodging (TL2)
9220	Utilities (T776, T2032, T2124)
9224	Fuel and oil costs (except for motor vehicles) (T2032, T2121, T2124)
9270	Other expenses (T776, T777, T2032, T2121, T2124))
9275	Delivery, freight and express (T2032, T2124)
9281	Motor vehicle expenses (not including CCA) (T776, T2032, T2121, T2124)
9281	Allowable motor vehicle expenses (T777)
9368	Total expenses (T777)
9368	Total business expenses (T2032, T2121, T2124)
9369	Net profit (loss) before adjustments (T776, T2032, T2121, T2124)
9370	Other grains and oil seeds (T2042)
9371	Wheat (T2042)
9372	Oats (T2042)
9373	Barley (T2042)
9374	Mixed grains (T2042)
9375	Corn (T2042)
9376	Canola (T2042)
9377	Flaxseed (T2042)
9378	Soybeans (T2042)
9420	Other crops (T2042)
9421	Fruits (T2042)
9422	Potatoes (T2042)
9423	Vegetables (not including potatoes) (T2042)
9424	Tobacco (T2042)
9425	Greenhouse and nursery products (T2042)
9426	Forage crops (T2042)
9470	Other animal specialities sold (T2042)
9471	Cattle sold (T2042)
9472	Swine sold (T2042)
9473	Poultry sold (T2042)
9474	Sheep and lambs sold (T2042)
9476	Milk and cream (not including dairy subsidies) (T2042)
9477	Eggs (T2042)
9520	Other commodities (T2042)
9540	Other program payments (T1163, T1273, T2042)
9541	Dairy subsidies payments (T2042)
9542	Crop insurance payments (T2042)
9544	Business Risk Management (BRM) and disaster assistance program payments (T1163, T1273)
9570	Rebates (T2042)
9574	Resales, rebates, GST/HST for allowable expenses (T1163, T1273)
9575	Resales, rebates, GST/HST for non-allowable expenses, and recapture of capital cost allowance (CCA) (T1163, T1273)
9600	Other (specify) (T1163, T1273, T2042)
9601	Custom or contract work and machine rental (T2042)
9601	Agricultural contract work (T1163, T1273)
9604	Insurance proceeds (T2042)
9605	Patronage dividends (T1163, T1273, T2042)

Selected Financial Data Fields (SFD) (continued)

9607	Interest (T1163, T1273)
9610	Gravel (T1163, T1273)
9611	Trucking (farm-related only) (T1163, T1273)
9612	Resales of commodities purchased (T1163, T1273)
9613	Leases (gas, oil, well, surface, etc.) (T1163, T1273)
9614	Machine rental (T1163, T1273)
9617	Custom feeding income (T1163, T1273)
9659	Gross income (T2042)
9661	Containers and twine (T1163, T1273, T2042)
9662	Fertilizers and soil supplements (T1163, T1273, T2042)
9663	Pesticides and chemical treatments (T1163, T1273, T2042)
9664	Seeds and plants (T2042)
9665	Insurance premiums (crop or production) (T1163, T1273)
9711	Feed, supplements, straw and bedding (T2042)
9712	Livestock purchased (T2042)
9713	Veterinary fees, medicine, breeding fees (T1163, T1273, T2042)
9714	Minerals and salts (T1163, T1273)
9760	Machinery (repairs, licences, insurance) (T1163, T1273, T2042)
9764	Machinery (gasoline, diesel fuel, oil) (T1163, T1273, T2042)
9765	Machinery lease/rental (T1163, T1273)
9790	Total other expenses (T2042)
9792	Advertising and promotion costs (T1163, T1273)
9795	Building and fence repairs (T1163, T1273, T2042)
9796	Land clearing and draining (T1163, T1273)
9796	Clearing, levelling, drainage of land (T2042)
9797	Crop insurance (T2042)
9798	Agricultural contract work (T1163, T1273)
9798	Custom or contract work and machine rental (T2042)
9799	Electricity (T1163, T1273, T2042)
9801	Freight and shipping (T1163, T1273)
9802	Heating fuel (T1163, T1273, T2042)
9803	Insurance program overpayment recapture (T2042)
9804	Other insurance premiums (T1163, T1273, T2042)
9805	Interest (T1163, T1273, T2042)
9807	Memberships/subscription fees (T1163, T1273)
9808	Office expenses (T1163, T1273, T2042)
9809	Legal and accounting fees (T1163, T1273, T2042)
9810	Property taxes (T1163, T1273, T2042)
9811	Rent (land, buildings, pastures) (T1163, T1273, T2042)
9814	Salary, wages and benefits (including employer's contributions) (T2042)
9815	Arm's length salaries (T1163, T1273)
9816	Non-arm's length salaries (T1163, T1273)
9819	Motor vehicle expenses (not including CCA) (T1163, T1273, T2042)
9820	Small tools (T1163, T1273, T2042)
9821	Soil testing (T1163, T1273)
9822	Storage/drying (T1163, T1273)
9823	Licences/permits (T1163, T1273)
9824	Telephone (T1163, T1273)
9825	Quota rental (tobacco, dairy) (T1163, T1273)
9826	Gravel (T1163, T1273)
9827	Purchases of commodities resold (T1163, T1273)

Selected Financial Data Fields (SFD) (continued)

9829	Motor vehicle interest and leasing costs (T1163, T1273)
9830	Prepared feed (T1163, T1273)
9831	Custom feeding (T1163, T1273)
9836	Commissions and levies (T1163, T1273)
9896	Other (specify) (T1163, T1273)
9898	Total farm expenses (T2042)
9899	Net profit (loss) before adjustments (T2042)
9923	Total cost of all land additions in the year (T776, T1175, T2032, T2042, T2121, T2124)
9924	Total proceeds from all land dispositions in the year (T776, T1175, T2032, T2042, T2121, T2124)
9925	Total equipment additions in the year (T776, T1175, T2032, T2042, T2121, T2124)
9926	Total equipment dispositions in the year (T776, T1175, T2032, T2042, T2121, T2124)
9927	Total building additions in the year (T776, T1175, T2032, T2042, T2121, T2124)
9928	Total buildings dispositions in the year (T776, T1175, T2032, T2042, T2121, T2124)
9929	Total cost of all quota additions in the year (T1175, T2042)
9930	Total proceeds from all quota dispositions in the year (T1175, T2042)
9931	Total business liabilities (T1163, T1175, T1273, T2032, T2042, T2121, T2124)
9932	Drawings (T1175, T2032, T2042, T2121, T2124)
9933	Capital contributions (T1175, T2032, T2042, T2121, T2124)
9934	Adjustments to business-use-of-home expenses (T1163, T1273)
9935	Allowance on eligible capital property (T1163, T1273, T2032, T2042, T2121, T2124)
9936	Capital cost allowance (T776, T1163, T1273, T2032, T2042, T2121, T2124)
9937	Mandatory inventory adjustment included – prior year (T1163, T1273, T2042)
9938	Optional inventory adjustment included – prior year (T1163, T1273, T2042)
9940	Other deductions (T1163, T1273)
9941	Optional inventory adjustment included in current year (T1163, T1273, T2042)
9942	Mandatory inventory adjustment included in current year (T1163, T1273, T2042)
9943	Other expenses of the partner (T776, T2032, T2042, T2121, T2124)
9944	Net income or (loss) after adjustments (T1163, T1273)
9945	Other expenses of the co-owner (T776)
9945	Work-space-in-the-home expenses (T777)
9945	Business use of home expenses (T2032, T2042, T2121, T2124)
9946	Net income (loss) (T776, T1163, T1273, T2032, T2042, T2121, T2124)
9947	Recaptured Capital Cost Allowance (T776)
9948	Terminal loss (T776)
9949	Portion of expenses related to personal items (T776)
9950	Total Commodity Sales and Program Payments (T1163, T1273)
9959	Gross farming income (T1163, T1273)
9960	Total Commodity Purchases and Repayment of Program Benefits (T1163, T1273)
9968	Expenses (T1163, T1273)
9969	Net income (loss) before adjustments (T1163, T1273)
9973	Artists' employment expenses (T777)

Appendix H: Calculation of earned income adjustment amount at Field 5530 for T778 “Earned income” purposes

Example 1

Tina is a single mother. She has two children, Marcy & Eric whose dates of birth are March 28th 2003 and April 1, 2005 respectively. Tina received a T4 from her employer for \$11,000. She also aids in search and rescue activities in her community for which she received a \$1,000 tax exempt allowance that is NOT reported on a T4 by the payer. Child care expenses paid for her 2 children amounted to \$8,500.

The entries on Form T778 would be as follows:

Line 1 = 14,000

Line 4 = 14,000

Line 5 = 8,500

Line 6 = 8,000 (earned income = $(11,000 + 1,000) \times 2/3$)

Line 7 = 8,000 (least amount from line 4, 5, or 6)

Line 9 = 8,000 (amount entered at Line 214)

In order for the T1 system to use the correct amount of earned income for line 6 purposes, Field 5530 MUST be updated with \$1,000. Otherwise, the T1 system will only use the amount entered at Field 101 for earned income purposes and EC 70214 will be set.

Example 2

Joyce is married to Doug and they have two children Billy and Jane whose dates of birth are May 23rd 2001 and June 25th 1995. As the supporting person with the lower net income, Joyce must claim the child care expenses. She has \$7,000 in total child care expenses. Joyce operates business A that reports a net income of \$12,000. She also operates business B that reports a net loss of \$3,000. The net amount reported at Field 135 is \$9,000.

The entries on Form T778 would be as follows:

Line 1 = 7,000

Line 3 = 4,000

Line 4 = 11,000

Line 5 = 7,000

Line 6 = 8,000 [earned income = $(9,000 + 3,000) \times 2/3$]

Line 7 = 7,000 (least amount from line 4, 5, or 6)

Line 9 = 7,000 (amount entered at Line 214)

In order for the T1 system to use the correct amount of earned income for line 6 purposes, Field 5530 MUST be updated with \$3,000. Otherwise, the T1 system will only use the amount entered at Field 135 for earned income purposes and EC 70214 will be set.

**Appendix H: Calculation of earned income adjustment amount at Field 5530 for T778
“Earned income” purposes (continued)****Example 3**

Susan is married to Brian and they have one child Jenny whose date of birth is October 9th 1997. As the supporting person with the lower net income, Susan must claim the child care expenses. She has \$5,000 in total child care expenses. She has T4 income from employer A in the amount of \$5,000. She also operates business A that reports a net income of \$2,000 as well as business B that reports a net loss of \$4,000. The net amount reported at Field 135 is a loss of \$2,000.

The entries on Form T778 would be as follows:

Line 3 = 4,000

Line 4 = 4,000

Line 5 = 5,000

Line 6 = 4,666 [earned income = $(5,000 + 2,000) \times 2/3$]

Line 7 = 4,000 (least amount from line 4, 5, or 6)

Line 9 = 4,000 (amount entered at Line 214)

In order for the T1 system to use the correct amount of earned income for line 6 purposes, Field 5530 **MUST** be updated with \$2,000. Otherwise, the T1 system will only use the amount entered at Field 101 for earned income purposes and EC 70214 will be set.

Example 4

Jenny is married to Gary and they have two children whose birth dates are September 10th 1998 and June 4th 1995. As the supporting person with the lower net income, Jenny must claim the child care expenses. She has \$7,000 in total child care expenses. She has T4 income from employer A in the amount of \$5,000. She also operates business A that reports a net income of \$5,000 as well as business B that reports a net loss of \$4,000. The net amount reported at Field 135 is \$1,000.

The entries on Form T778 would be as follows:

Line 3 = 8,000

Line 4 = 8,000

Line 5 = 7,000

Line 6 = 6,666 (earned income = $(5,000 + 5,000) \times 2/3$)

Line 7 = 6,666 (least amount from line 4, 5, or 6)

Line 9 = 6,666 (amount entered at Line 214)

In order for the T1 system to use the correct amount of earned income for line 6 purposes, Field 5530 **MUST** be updated with \$4,000. Otherwise, the T1 system will only use the amounts entered at Field 101 and Field 135 for earned income purposes and EC 70214 will be set.

Appendix I: Calculation of Field 5230, Spouse or Common-law Partner's Capital Gain from Mortgage Foreclosures and Conditional Sales Repossessions

New supporting Field 5230 has been added to capture the spouse or common-law partner's capital gain from mortgage foreclosures and conditional sales repossessions. This type of gain is excluded from the calculation of net income in order to determine the refundable medical expense supplement, the low-income tax reduction for the provinces of Newfoundland and Labrador, Prince Edward Island, Nova Scotia, and New Brunswick and also for the British Columbia sales tax credit.

The amount at Field 5230 is calculated as follows:

If there is no amount at Field 127, Field 5230 is equal to "0".

If there is an amount at Field 127, the following rules apply:

1. If Field 124 and Field 155 are both less than or equal to zero, Field 5230 is equal to "0".
2. If Field 124 is less than or equal to zero but Field 155 is greater than zero, compare the taxable portion of the amount at Field 155 with the amount at Field 127.
 - (a) If the taxable portion is less than Field 127, Field 5230 is equal to the taxable portion of Field 155.
 - (b) If the taxable portion is greater than or equal to Field 127, Field 5230 is equal to the amount at Field 127.
3. If Field 124 is greater than zero but Field 155 is less than or equal to zero, compare the taxable portion of the amount at Field 124 with the amount at Field 127.
 - (a) If the taxable portion is less than Field 127, Field 5230 is equal to the taxable portion of Field 124.
 - (b) If the taxable portion is greater than or equal to Field 127, Field 5230 is equal to the amount at Field 127.
4. If Field 124 and Field 155 are both greater than zero, compare the taxable portion of the total of the amounts reported at these fields with the amount at Field 127.
 - (a) If the taxable portion is less than Field 127, Field 5230 is equal to the taxable portion of the amounts at Fields 124 and 155.
 - (b) If the taxable portion is greater than or equal to Field 127, Field 5230 is equal to the amount at Field 127.

Appendix I: Calculation of Field 5230, Spouse or Common-law Partner's Capital Gain from Mortgage Foreclosures and Conditional Sales Repossessions (continued)

Example 1

Situation described in point 1 above

Field 124 and Field 155 of the spouse or common-law partner's Schedule 3, are both less than or equal to zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a loss of (\$2,000)

Field 155 is nil

Field 127 is nil

In this situation, there would be no entry for Field **5230** on the **taxpayer's** return.

Example 2(a)

Situation described in point 2(a) above

Field 124 of the spouse or common-law partner's Schedule 3, is **less** than or equal to zero, but Field 155 is greater than zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a loss of (\$1,000)

Field 155 is a gain of \$3,000

Field 132 is a gain of \$5,000

Field 127 is \$3,500

The taxable portion of Field 155 is \$1,500 ($\$3,000 \times 50\%$). The lesser of the taxable capital gain at Field 155 and the amount at Field 127 is \$1,500.

In this situation, \$1,500 is to be entered at Field **5230** of the **taxpayer's** return.

Example 2(b)

Situation described in point 2(b) above

Field 124 of the spouse or common-law partner's Schedule 3, is **less** than or equal to zero, but Field 155 is greater than zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a loss of (\$1,000)

Field 155 is a gain of \$5,000

Field 132 is a loss of (\$2,000)

Field 127 is \$1,000

The taxable portion of Field 155 is \$2,500 ($\$5,000 \times 50\%$). The lesser of the taxable capital gain at Field 155 and the amount at Field 127 is \$1,000.

In this situation, \$1,000 is to be entered at Field **5230** of the **taxpayer's** return.

Appendix I: Calculation of Field 5230, Spouse or Common-law Partner's Capital Gain from Mortgage Foreclosures and Conditional Sales Repossessions (continued)

Example 3(a)

Situation described in point 3(a) above

Field 124 of the spouse or common-law partner's Schedule 3, is **greater** than zero, but Field 155 is less than or equal to zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a gain of \$4,000

Field 155 is a loss of (\$3,000)

Field 107 is a gain of \$5,000

Field 127 is \$3000

The taxable portion of Field 124 is \$2,000 ($\$4,000 \times 50\%$). The lesser of the taxable capital gain at Field 124 and the amount at Field 127 is \$2,000.

In this situation, \$2,000 is to be entered at Field **5230** of the **taxpayer's** return.

Example 3(b)

Situation described in point 3(b) above

Field 124 of the spouse or common-law partner's Schedule 3, is **greater** than zero, but Field 155 is less than or equal to zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a gain of \$30,000

Field 155 is a loss of (\$10,000)

Field 132 is a gain of \$5,000

Field 127 is \$12,500

The taxable portion of Field 124 is \$15,000 ($\$30,000 \times 50\%$). The lesser of the taxable capital gain at Field 124 and the amount at Field 127 is \$12,500.

In this situation, \$12,500 is to be entered at Field **5230** of the **taxpayer's** return.

Appendix I: Calculation of Field 5230, Spouse or Common-law Partner's Capital Gain from Mortgage Foreclosures and Conditional Sales Repossessions (continued)

Example 4(a)

Situation described in point 4(a) above

Field 124 and Field 155 of the spouse or common-law partner's Schedule 3, are **both greater** than zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a gain of \$3,000

Field 155 is a gain of \$200

Field 107 is a gain of \$5,000

Field 127 is \$4,100

The taxable portion of Field 124 and Field 155 is \$1,600 ($\$3,200 \times 50\%$). The lesser of the taxable capital gain at Field 124 plus Field 155 and the amount at Field 127 is \$1,600.

In this situation, \$1,600 is to be entered at Field **5230** of the **taxpayer's** return.

Example 4(b)

Situation described in point 4(a) above

Field 124 and Field 155 of the spouse or common-law partner's Schedule 3, are **both greater** than zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a gain of \$35,000

Field 155 is a gain of \$15,000

Field 132 is a loss of (\$10,000)

Field 127 is \$20,000

The taxable portion of Field 124 and Field 155 is \$25,000 ($\$50,000 \times 50\%$). The lesser of the taxable capital gain at Field 124 plus Field 155 and the amount at Field 127 is \$20,000.

In this situation, \$20,000 is to be entered at Field **5230** of the **taxpayer's** return.

Appendix J: CAIS Program commodity and program payment list

COMMODITY	CODE	COMMODITY	CODE
GRAINS, OILSEEDS, AND SPECIAL CROPS		EDIBLE HORTICULTURE	
Barley (seed)	003	Apples and by-products	060
Barley (feed)	018	Berries	
Beans (dry edible)	004	Black/red currants	065
Borage	006	Blackberries	066
Buckwheat	007	Blueberries	067
Canadian Wheat Board payments	002	Cranberries	068
Canary seed	008	Gooseberries	069
Canola	010	Loganberries	070
Chick peas/garbanzo beans	023	Raspberries	071
Corn (seed)	011	Saskatoon berries	072
Corn (feed)	019	Strawberries	073
Faba beans	012	Tame elderberries	074
Field peas (seed)	013	Fruit	
Field peas (feed)	022	Fruit juice (except apple)	081
Flaxseed	014	Grapefruit	082
Forage (including pellets, silage)	264	Grapes	083
Forage seed	015	Kiwi fruit	084
Grain (pellets, screenings, silage)	039	Lemons	085
Hemp	030	Oranges	086
Khorasan wheat/kamut	036	Watermelons	087
Lathyrus	040	Wine (except apple)	088
Lentils	041	Fruit – Tender	
Lupins	042	Apricots	091
Millet	043	Cherries (sweet, sour)	092
Mustard seed	044	Nectarines	093
Oats (seed)	045	Peaches	094
Oats (feed)	020	Pears	095
Oilseed radish	038	Plums	096
Prepared feed and protein supplements	046	Prunes	097
Quinoa	047	Herbs and Spices	
Rice	048	Anise	101
Rice, wild	270	Basil	102
Rye	049	Caraway seed	103
Safflower	050	Chives	104
Soybeans, including canatto, nato (seed)	053	Cilantro	105
Soybeans, including canatto, nato (feed)	057	Comfrey	106
Spelt	037	Coriander	107
Straw	267	Dill	108
Sugar beets (including molasses)	268	Evening primrose	109
Sunflowers	054	Fennel	110
Tobacco	269	Fenugreek	111
Triticale	055	Fresh herbs	112
Vegetable seed (seed production only)	051	Garlic	113
Wheat (seed)	056	Ginseng	114
Wheat (feed)	021	Marjoram	115

Appendix J: CAIS Program commodity and program payment list (continued)

EDIBLE HORTICULTURE (continued)		EDIBLE HORTICULTURE (continued)	
Mint	116	Onion sets	189
Monarada	117	Parsnip	190
Oregano	118	Peppers (red, green, or sweet)	191
Parsley	119	Pumpkins	192
Pepper	120	Radish	193
Rosemary	121	Rhubarb	194
Sage	122	Rocket	195
Salsify	123	Romaine lettuce	196
Scorzonera	124	Rutabagas	197
Summer savory	125	Shallots	198
Tarragon	126	Snap beans	199
Thymol	127	Spanish onions	200
Watercress	128	Spinach	201
Medicinal herbs	145	Squash	202
Borage (herb)	146	Sweet corn	203
Mushrooms (including spawn)	131	Sweet peas	204
Nuts (all)	140	Sweet potatoes/yams	205
Potatoes and by-products	147	Swiss chard	206
Potatoes (for potato chips)	148	Tomatoes	207
Potatoes (feed)	149	Turnips	208
Vegetables – Field fresh		Vegetable marrow	209
Artichokes	160	Wax beans	210
Asparagus	161	Weeds (edible)	211
Beets	162	Witloof chicory	212
Bok choy	163	Zucchini	213
Broccoflower	164	Vegetables – Field processing	
Broccoli	165	Adzuki beans	216
Brussels sprouts	166	Baby carrots	217
Cabbage (green, red)	167	Broad beans	218
Cantaloupe	168	Cabbage (for coleslaw only)	297
Carrots	169	Cabbage	298
Cauliflower	170	Carrots	219
Celery	171	Cauliflower	299
Chinese cabbage	172	Chick peas/garbanzo beans	220
Chinese vegetables	173	Cucumbers	300
Collards	174	Gherkins	221
Cucumbers	175	Green beans	222
Eggplant	176	Green peas	223
Endive	177	Jacob beans	224
English cucumbers	178	Lima beans	225
Fiddleheads	179	Mung beans	226
Flowers (edible)	180	Okra	227
Horseradish	181	Peppers	301
Kohlrabi	182	Pumpkins	302
Leeks	183	Red beets	303
Lettuce	184	Snap beans	228
Melons	185	Soldier beans	229
Mustard leaves	186	Squash	304
Onions	187	Sweet corn	305
Onions (yellow seeded)	188	Stevia	230

Appendix J: CAIS Program commodity and program payment list (continued)

EDIBLE HORTICULTURE (continued)		CATTLE AND CALVES (including hides, continued)	
Tomatoes	231	Cattle and calf purchases	762
Wax beans	306	Bull semen and cattle embryo purchases	762
Vegetables – Greenhouse		SHEEP AND LAMBS (including hides)	
Cherry tomatoes	233	Slaughter lambs	
Cucumbers	234	Ewes and rams	734
Lettuce	235	Lambs raised from birth	730
Peppers	236	New crop lambs (less than 85 lbs)	732
Tomatoes	237	Purchased feeders	728
NON-EDIBLE HORTICULTURE		Feeder lambs	736
Bedding plants	132	Purebreds	
Flowers and ornamental foliage	133	Purebred sheep and lambs	742
Fruits and vegetables (non-edible)	134	Sheep and lamb purchases	763
Seeds and bulbs	135	OTHER RED MEATS (including hides, velvet, pelts)	
Shrubs	136	Buffalo/bison	350
Sod (peat-moss-based)	137	Commercial game animals	351
Sod (mineral-based)	141	Deer	352
Trees (cultivated Christmas)	138	Elk	353
Trees (fruit and ornamental)	139	Alpacas	370
POULTRY		Llamas	355
Chickens		Goats (including milk)	354
Pullets for meat production	360	Rabbits	356
Broilers	361	Swine/hogs	341
Roasters	362	OTHER COMMODITIES	
Pullets for egg production	365	Bee by-products	375
Chicken eggs		Leaf cutter bees	312
Chicken eggs for consumption	343	Honey	129
Broiler chicken hatching eggs	344	Honey bees	374
Commercial game birds	336	Dogs	313
Ducks (including eggs)	332	Donkeys/mules	367
Geese (including eggs)	333	Dulse	314
Turkeys	334	Exotic birds/game	368
Turkey eggs	342	Pheasants (including eggs)	338
CATTLE AND CALVES (including hides)		Ostriches	371
Slaughter cattle		Rheas	372
Cattle raised from birth	702	Emus	373
Cows and bulls	706	Fish meal	263
Grain-fed veal	704	Groundhogs/hedgehogs	369
Purchased cattle	700	Horses (including hides)	316
Feeder cattle		Pregnant mare urine (PMU)	322
Cattle raised from birth	710	Kenaf	317
Purchased cattle	708	Maple products	130
Calves		Milk and cream (cattle)	319
Calf sales (excluding purebreds)	712	Wool	328
Bull semen, cattle embryos	712	Ranch fur	238
Non-purebred breeding stock (sold for breeding purposes)	712	Manure	318
Purebreds		Wood	259
Purebred cattle	718	Note: For information on any commodities not included in this listing, contact your CAIS Administration.	

Appendix J: CAIS Program commodity and program payment list (continued)**Prescribed Drought Region (PDR) Deferred/CFIA Livestock Codes**

Report the amount you are deferring as a purchase using one of the deferred livestock codes listed below. In the year that you declare the deferred income, report it under commodity sales using the same deferred livestock code you used before.

Commodity	Code
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

Appendix J: CAIS Program commodity and program payment list (continued)**Program Payment List**

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

See the following lists to determine the correct code to be used for recording the payment type on Form T1163 or Form T1273.

PROGRAM PAYMENT	CODE
BC Cull Animal Program	457
BC Negative Margin Insurance Pilot Program	497
BC Steer and Heifer Market Transition Program	496
Bovine Spongiform Encephalopathy (BSE) Recovery program	468
Canadian Food Inspection Agency (CFIA) Compensation	469
Crop Cover Protection Program	473
Crop/Hail insurance	
Grains, oilseeds, and special crops	401
Edible horticulture crops	402
Non-edible horticulture crops	470
Other commodities, including livestock	463
Farm Income Payment (FIP) Direct	485
Farm Income Payment (FIP) General	484
Fed Cattle Set-Aside Program (all provinces)	483
Feeder Calf Set-Aside Program (all provinces)	482
Grain and Oil seed Program Payment (GOPP)	486
Insurance proceeds for allowable expense items	406
Livestock Feed Insurance Program	412
Manitoba Cull Cow Program	492
Manitoba Drought Assistance Program	489
Manitoba Feeder Assistance Program	480
Manitoba Other Ruminant Industry Transitional Program	488
Manitoba Slaughter Deficiency Program	481
Nova Scotia Modified BSE Recovery Program	491
Nova Scotia Ruminant Industry Support Program	487
Saskatchewan Cull Animal Program	494
Saskatchewan Herd Retention Program	493
Saskatchewan Unseeded Acreage Support Program	477
Transitional Industry Support Program (TISP)	498
Waterfowl/Wildlife Damage Compensation	
Grains, oilseeds, and special crops	418
Horticulture	419
Other commodities	425

Appendix J: CAIS Program commodity and program payment list (continued)

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

PROGRAM PAYMENT	CODE
Alberta Revenue Insurance Coverage	456
Alberta Spring Price Endorsement	495
Canada-Ontario Grain and Oilseed Payment	410
Canada-Ontario Grain Stabilization Payment	410
Canadian Farm Families Options Program	420
CAIS Inventory Transition Initiative (CITI)	421
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
Ontario Edible Horticulture Crop Payment	475
Ontario Grain and Oilseed Program Payment	471
Production Insurance (PI) premium adjustment	499
Transitional Financial Assistance Program (TFA)	427

Appendix K: CAIS Program supplementary information

Appendix K1: Inventory code List A

Shaded areas show which provinces use the code when reporting inventories. Only provide EYPs in sections 7 and 8 of your application for the following commodities if you can demonstrate that:

- your method of marketing the commodity was substantially different than the general marketing practice reflected in the published price list;
- your commodity is substantially different than the commodity listed on the code list.

In either of these cases, you may use EYPs based on sales or purchases of the commodity in your name within 30 days either before or after your fiscal year-end. For your own EYPs to be accepted, attach copies of receipts and/or supporting documents that substantiate these EYPs to Form T1275, *CAIS Additional Information and Adjustment Request Form* found in the middle of this guide and send to the CAIS Administration at the address listed on the form. The Administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

Code	Description	BC	SK	MB	NB	NS	NL	YT
Barley, Designated								
5170	Barley CWB, Spec. Sel. CW Two-Row	X	X	X				
5150	Barley CWB, Sel. CW Two-Row	X	X	X				
5190	Barley CWB, Std. Sel. CW Two-Row	X	X	X				
5155	Barley CWB, Sel. CW Two-Row Hulless	X	X	X				
5120	Barely CWB, Food Sel. CW Two-Row	X	X	X				
5130	Barley CWB, Sample Select CW Two-Row acct.Fusarium	X	X	X				
5160	Barley CWB, Spec. Sel. CW Six-Row	X	X	X				
5135	Barley CWB, Sel. CW Six-Row	X	X	X				
5180	Barley CWB, Std. Sel. CW Six-Row	X	X	X				
5145	Barley CWB, Sel. CW Six-Row Hulless	X	X	X				
5115	Barley CWB, Food Sel. CW Six-Row	X	X	X				
5125	Barley CWB, Sample Select CW Six-Row acct. Fusarium	X	X	X				
5165	Barley CWB, Spec. Sel. CW Six-Row B1602	X	X	X				
5140	Barley CWB, Sel. CW Six-Row B1602	X	X	X				
5185	Barley CWB, Std. Sel. CW Six-Row B1602	X	X	X				
Barley, Feed								
5105	Barley CWB, CW, No. 1	X	X	X				
5110	Barley CWB, CW, No. 2	X	X	X				
5175	Barley, CWB, Std. CW Hulless	X	X	X				

Appendix K1: Inventory code List A (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
Wheat, Canada Prairie Spring (CPS)								
6005	Wheat CWB, CPS Red, No. 1	X	X	X				
6010	Wheat CWB, CPS Red No. 2	X	X	X				
6015	Wheat CWB, CPS White, No. 1	X	X	X				
6020	Wheat CWB, CPS White, No. 2	X	X	X				
Wheat, Canada Western Amber Durum (CWAD)								
6090	Wheat CWB, CWAD, No. 1 (15.0)	X	X	X				
6080	Wheat CWB, CWAD, No. 1 (14.0)	X	X	X				
6070	Wheat CWB, CWAD, No. 1 (13.0)	X	X	X				
6060	Wheat CWB, CWAD, No. 1 (12.0)	X	X	X				
6050	Wheat CWB, CWAD, No. 1 (11.0)	X	X	X				
6045	Wheat CWB, CWAD, No. 1	X	X	X				
6145	Wheat CWB, CWAD, No. 2 (15.0)	X	X	X				
6135	Wheat CWB, CWAD, No. 2 (14.0)	X	X	X				
6125	Wheat CWB, CWAD, No. 2 (13.0)	X	X	X				
6115	Wheat CWB, CWAD, No. 2 (12.0)	X	X	X				
6105	Wheat CWB, CWAD, No. 2 (11.0)	X	X	X				
6100	Wheat CWB, CWAD, No. 2	X	X	X				
6160	Wheat CWB, CWAD, No. 3 (13.0)	X	X	X				
6155	Wheat CWB, CWAD, No. 3	X	X	X				
6165	Wheat CWB, CWAD, No. 4	X	X	X				
6170	Wheat CWB, CWAD, No. 5	X	X	X				
Wheat, Canada Western Extra Strong (CWES)								
6320	Wheat CWB, CWES, No. 1 (12.5)	X	X	X				
6315	Wheat CWB, CWES, No. 1	X	X	X				
6330	Wheat CWB, CWES, No. 2 (12.5)	X	X	X				
6325	Wheat CWB, CWES, No. 2	X	X	X				
Wheat, Canada Western Red Spring (CWRS)								
6380	Wheat CWB, CWRS, No. 1 (15.0)	X	X	X				
6370	Wheat CWB, CWRS, No. 1 (14.0)	X	X	X				
6360	Wheat CWB, CWRS, No. 1 (13.0)	X	X	X				

Appendix K1: Inventory code List A (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6350	Wheat CWB, CWRS, No. 1 (12.0)	X	X	X				
6340	Wheat CWB, CWRS, No. 1 (11.0)	X	X	X				
6335	Wheat CWB, CWRS, No. 1	X	X	X				
6435	Wheat CWB, CWRS, No. 2 (15.0)	X	X	X				
6425	Wheat CWB, CWRS, No. 2 (14.0)	X	X	X				
6415	Wheat CWB, CWRS, No. 2 (13.0)	X	X	X				
6405	Wheat CWB, CWRS, No. 2 (12.0)	X	X	X				
6395	Wheat CWB, CWRS, No. 2 (11.0)	X	X	X				
6390	Wheat CWB, CWRS, No. 2	X	X	X				
6460	Wheat CWB, CWRS, No 3 (14.0)	X	X	X				
6450	Wheat CWB, CWRS, No. 3 (13.0)	X	X	X				
6445	Wheat CWB, CWRS, No. 3	X	X	X				
6470	Wheat CWB, CWRS, No. 4	X	X	X				
Wheat, Canada Western Red Winter (CWRW)								
6530	Wheat CWB, CWRWS, No. 1 (14.0)	X	X	X				
6520	Wheat CWB, CWRWS, No. 1 (13.0)	X	X	X				
6510	Wheat CWB, CWRWS, No. 1 (12.0)	X	X	X				
6480	Wheat CWB, CWRW, No. 1 (11.5)	X	X	X				
6475	Wheat CWB, CWRW, No. 1	X	X	X				
6560	Wheat CWB, CWRWS, No. 2 (14.0)	X	X	X				
6550	Wheat CWB, CWRWS, No. 2 (13.0)	X	X	X				
6540	Wheat CWB, CWRWS, No. 2 (12.0)	X	X	X				
6490	Wheat CWB, CWRW, No. 2 (11.5)	X	X	X				
6485	Wheat CWB, CWRW, No. 2	X	X	X				
Wheat, Canada Western Soft White Spring (CWSWS)								
6580	Wheat CWB, CWSWS, Sel. No. 1	X	X	X				
6585	Wheat CWB, CWSWS, Sel. No. 2	X	X	X				
6565	Wheat CWB, CWSWS, No. 1	X	X	X				
6570	Wheat CWB, CWSWS, No. 2	X	X	X				
6575	Wheat CWB, CWSWS, No. 3	X	X	X				

Appendix K1: Inventory code List A (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
Wheat, Canada Western Hard White Spring (CWHW)								
6635	Wheat CWB, CWXHW, No. 1 (15.0)	X	X	X				
6625	Wheat CWB, CWXHW, No. 1 (14.0)	X	X	X				
6615	Wheat CWB, CWXHW, No. 1 (13.0)	X	X	X				
6605	Wheat CWB, CWXHW, No. 1 (12.0)	X	X	X				
6595	Wheat CWB, CWXHW, No. 1 (11.0)	X	X	X				
6590	Wheat CWB, CWXHW, No. 1	X	X	X				
6690	Wheat CWB, CWXHW, No. 2 (15.0)	X	X	X				
6680	Wheat CWB, CWXHW, No. 2 (14.0)	X	X	X				
6670	Wheat CWB, CWXHW, No. 2 (13.0)	X	X	X				
6660	Wheat CWB, CWXHW, No. 2 (12.0)	X	X	X				
6650	Wheat CWB, CWXHW, No. 2 (11.0)	X	X	X				
6645	Wheat CWB, CWXHW, No. 2	X	X	X				
6715	Wheat CWB, CWXHW, No. 3 (14.0)	X	X	X				
6705	Wheat CWB, CWXHW, No. 3 (13.0)	X	X	X				
6700	Wheat CWB, CWXHW, No. 3	X	X	X				
Wheat, Feed								
6025	Wheat CWB, CW Feed	X	X	X				
6030	Wheat, CWB, CW, Mixed Grain	X	X	X				
6040	Wheat, CWB, CW Sample acct Light Weight	X	X	X				
6035	Wheat, CWB, CW Sample acct Fusarium	X	X	X				
Grains Non-CWB								
5100	Barley				X	X		
5101	Barley, Feed (>=48 lb/bu.)		X	X				
5102	Barley, Feed (42 lb/bu. to 47 lb/bu.)		X	X				
5195	Barley, Feed (Off Board)	X						
5340	Corn, Grain			X	X	X		
5900	Oats	X	X	X	X	X		
5910	Rye, Fall		X	X				
5916	Rye, Spring		X	X				
6000	Wheat				X	X		

Appendix K1: Inventory code List A (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6001	Wheat, Feed (>=58 lb/bu.)		X	X				
6002	Wheat, Feed (52 lb/bu. to 57 lb/bu.)		X	X				
6725	Wheat, Non-CWB, Feed	X						
Special Crops								
5370	Beans, Black, No. 1		X	X				
5372	Beans, Black, No. 2		X	X				
5374	Beans, Black, No. 3		X	X				
5386	Beans, Cranberry, No. 1			X				
5388	Beans, Cranberry, No. 2			X				
5390	Beans, Cranberry, No. 3			X				
5396	Beans, Great Northern, No. 1		X	X				
5398	Beans, Great Northern, No. 2		X	X				
5400	Beans, Great Northern, No. 3		X	X				
5406	Beans, Kidney, Dark Red, No. 1			X				
5408	Beans, Kidney, Dark Red, No. 2			X				
5410	Beans, Kidney, Dark Red, No. 3			X				
5416	Beans, Kidney, Light Red, No. 1			X				
5418	Beans, Kidney, Light Red, No. 2			X				
5420	Beans, Kidney, Light Red, No. 3			X				
5426	Beans, Pink, No. 1		X	X				
5428	Beans, Pink, No. 2		X	X				
5430	Beans, Pink, No. 3		X	X				
5436	Beans, Pinto, No. 1		X	X				
5438	Beans, Pinto, No. 2		X	X				
5440	Beans, Pinto, No. 3		X	X				
5448	Beans, Small Red, No. 1		X	X				
5450	Beans, Small Red, No. 2		X	X				
5452	Beans, Small Red, No. 3		X	X				
5458	Beans, White Pea (Navy), No. 1		X	X				
5460	Beans, White Pea (Navy), No. 2		X	X				
5462	Beans, White Pea (Navy), No. 3		X	X				

Appendix K1: Inventory code List A (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5240	Buckwheat, No. 1		X	X				
5242	Buckwheat, No. 2		X	X				
5244	Buckwheat, No. 3		X	X				
5250	Canary Seed		X	X				
5290	Caraway Seed		X	X				
5300	Chickpeas, Desi, No. 1		X	X				
5302	Chickpeas, Desi, No. 2		X	X				
5310	Chickpeas, Large Kabuli (Average), No. 1		X	X				
5312	Chickpeas, Large Kabuli (Average), No. 2		X	X				
5322	Chickpeas, Small Kabuli, No. 1		X	X				
5324	Chickpeas, Small Kabuli, No. 2		X	X				
6862	Coriander		X	X				
5360	Fababeans, Feed		X	X				
5350	Fababeans, No. 1		X	X				
5352	Fababeans, No. 2		X	X				
5354	Fababeans, No. 3		X	X				
5762	Lentils, Dark Green Speckled, No. 1		X	X				
5764	Lentils, Dark Green Speckled, No. 2		X	X				
5760	Lentils, Dark Green Speckled, Extra No. 3		X	X				
5766	Lentils, Dark Green Speckled, No. 3		X	X				
5774	Lentils, Large Green, No. 1		X	X				
5776	Lentils, Large Green, No. 2		X	X				
5772	Lentils, Large Green, Extra No. 3		X	X				
5778	Lentils, Large Green, No. 3		X	X				
5786	Lentils, Medium Green, No. 1		X	X				
5788	Lentils, Medium Green, No. 2		X	X				
5784	Lentils, Medium Green, Extra No. 3		X	X				
5790	Lentils, Medium Green, No. 3		X	X				
5810	Lentils, Small Green, No. 1		X	X				
5812	Lentils, Small Green, No. 2		X	X				
5808	Lentils, Small Green, Extra No. 3		X	X				

Appendix K1: Inventory code List A (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5814	Lentils, Small Green, No. 3		X	X				
5798	Lentils, Red, No. 1		X	X				
5800	Lentils, Red, No. 2		X	X				
5796	Lentils, Red, Extra No. 3		X	X				
5802	Lentils, Red, No. 3		X	X				
5850	Mustard, Brown, No. 1		X	X				
5852	Mustard, Brown, No. 2		X	X				
5854	Mustard, Brown, No. 3		X	X				
5856	Mustard, Brown, No. 4		X	X				
5862	Mustard, Oriental, No. 1		X	X				
5864	Mustard, Oriental, No. 2		X	X				
5866	Mustard, Oriental, No. 3		X	X				
5868	Mustard, Oriental, No. 4		X	X				
5876	Mustard, Yellow, No. 1		X	X				
5878	Mustard, Yellow, No. 2		X	X				
5880	Mustard, Yellow, No. 3		X	X				
5882	Mustard, Yellow, No. 4		X	X				
5500	Peas, Dry, Feed	X	X	X				
5504	Peas, Dry, Food, Green, No. 1		X	X				
5506	Peas, Dry, Food, Green, No. 2		X	X				
5510	Peas, Dry, Food, Yellow, No. 1		X	X				
5512	Peas, Dry, Food, Yellow, No. 2		X	X				
5930	Safflower, No. 1		X	X				
5952	Sunflower, Confectionary, No. 1		X	X				
5954	Sunflower, Confectionary, No. 2		X	X				
5960	Sunflowers, Oilseed, No. 1		X	X				
5962	Sunflowers, Oilseed, No. 2		X	X				
5980	Triticale		X	X				
Oilseeds								
5262	Canola, Argentine, No. 1	X	X	X				
5264	Canola, Argentine, No. 2	X	X	X				

Appendix K1: Inventory code List A (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5276	Canola, Polish, No. 1	X	X	X				
5278	Canola, Polish, No. 2	X	X	X				
5550	Flax	X	X	X				
Hogs								
8752	Hogs, Breeding, Boars	X	X	X	X	X	X	
8754	Hogs, Breeding, Sows	X	X	X	X	X	X	
8763	Hogs, Feeder, Birth – 18 lb	X	X	X	X	X	X	
8764	Hogs, Feeder, 19 lb – 36 lb	X	X	X	X	X	X	
8765	Hogs, Feeder, 37 lb – 65 lb	X	X	X	X	X	X	
8766	Hogs, Feeder, 66 lb – 100 lb	X	X	X	X	X	X	
8767	Hogs, Feeder, 101 lb – 140 lb	X	X	X	X	X	X	
8768	Hogs, Feeder, 141 lb – 180 lb	X	X	X	X	X	X	
8769	Hogs, Feeder, 181 lb – 220 lb	X	X	X	X	X	X	
8770	Hogs, Feeder, 221 lb – 240 + lb	X	X	X	X	X	X	
Beef Cattle								
8000	Beef, Breeding, Bulls	X	X	X	X	X	X	
8002	Beef, Breeding, Cows	X	X	X	X	X	X	
8062	Beef, Replacement Heifers	X	X	X	X	X	X	
8007	Beef, Calves, Birth – 300 lb	X	X	X	X	X	X	
8034	Beef, Steer, Feeder, 301-400 lb	X	X	X	X	X	X	
8038	Beef, Steer, Feeder, 401-500 lb	X	X	X	X	X	X	
8042	Beef, Steer, Feeder, 501-600 lb	X	X	X	X	X	X	
8046	Beef, Steer, Feeder, 601-700 lb	X	X	X	X	X	X	
8050	Beef, Steer, Feeder, 701-800 lb	X	X	X	X	X	X	
8054	Beef, Steer, Feeder, 801-900 lb	X	X	X	X	X	X	
8058	Beef, Steer, Feeder, 901-1000 lb	X	X	X	X	X	X	
8016	Beef, Steer, Feeder, 1001-1100 lb	X	X	X	X	X	X	
8020	Beef, Steer, Feeder, 1101-1200 lb	X	X	X	X	X	X	
8024	Beef, Steer, Feeder, 1201-1300 lb	X	X	X	X	X	X	
8026	Beef, Steer, Feeder, 1301-1400 lb	X	X	X	X	X	X	
8030	Beef, Steer, Feeder, 1401 + lb	X	X	X	X	X	X	

Appendix K1: Inventory code List A (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
8032	Beef, Heifer, Feeder, 301-400 lb	X	X	X	X	X	X	
8036	Beef, Heifer, Feeder, 401-500 lb	X	X	X	X	X	X	
8040	Beef, Heifer, Feeder, 501-600 lb	X	X	X	X	X	X	
8044	Beef, Heifer, Feeder, 601-700 lb	X	X	X	X	X	X	
8048	Beef, Heifer, Feeder, 701-800 lb	X	X	X	X	X	X	
8052	Beef, Heifer, Feeder, 801-900 lb	X	X	X	X	X	X	
8056	Beef, Heifer, Feeder, 901-1000 lb	X	X	X	X	X	X	
8014	Beef, Heifer, Feeder, 1001-1100 lb	X	X	X	X	X	X	
8018	Beef, Heifer, Feeder, 1101-1200 lb	X	X	X	X	X	X	
8022	Beef, Heifer, Feeder, 1201-1300 lb	X	X	X	X	X	X	
8028	Beef, Heifer, Feeder, 1301 + lb	X	X	X	X	X	X	

Appendix K2: Inventory code List B

Shaded areas show which provinces use the code when reporting inventories. You must provide an EYP for your commodity based on the estimated market prices at year end. Although it is not mandatory to provide documentation supporting your prices for these commodities, doing so will assist the Administration in the processing of your claim and will increase the likelihood of your price being accepted. Supporting documentation includes:

- Receipts from sales or purchases of the commodity;
- Commodity specific price information from appropriate commodity marketing agencies.

Supporting documentation must be attached to Form T1275, *CAIS Additional Information and Adjustment Request Form*, found in the middle of this guide and must be sent to the CAIS Administration at the address listed on the form. The documentation should be submitted to CAIS at the same time you submit your forms to the CRA to ensure that CAIS has the information when processing your CAIS application.

Code	Description	BC	SK	MB	NB	NS	NL	YT
Alpacas								
7502	Alpaca, Breeding, Hembras	X	X	X	X	X	X	X
7504	Alpaca, Breeding, Machos	X	X	X	X	X	X	X
7506	Alpaca, Cria, Hembras	X	X	X	X	X	X	X
7508	Alpaca, Cria, Machos	X	X	X	X	X	X	X
7512	Alpaca, Cull, Hembras	X	X	X	X	X	X	X
7514	Alpaca, Cull, Machos	X	X	X	X	X	X	X
7516	Alpaca, Fibre	X	X	X	X	X	X	X
Bees and Bee By-products								
7600	Beeswax	X	X	X	X	X	X	X
7603	Bees, Pollen	X	X	X	X	X	X	X
7604	Honey	X	X	X	X	X	X	X
7606	Honey Bees	X	X	X	X	X	X	X
7608	Honey Bees, Nuclear Colony	X	X	X	X	X	X	X
7610	Honey Bees, Package	X	X	X	X	X	X	X
7616	Leaf Cutter Bees	X	X	X	X	X	X	X
Bison								
8134	Breeding Females, Leased (not owned)	X	X	X	X	X	X	X
7902	Bison, Breeding, Bulls	X	X	X	X	X	X	X
7904	Bison, Breeding, Cows	X	X	X	X	X	X	X
7908	Bison, Calves, Bull	X	X	X	X	X	X	X
7910	Bison, Calves, Heifer	X	X	X	X	X	X	X
7912	Bison, Cull, Bulls	X	X	X	X	X	X	X
7914	Bison, Cull, Cows	X	X	X	X	X	X	X
7916	Bison, Feeder Over 700 lb, Heifers	X	X	X	X	X	X	X
7918	Bison, Feeder Over 700 lb, Steers	X	X	X	X	X	X	X
7920	Bison, Feeder Under 700 lb, Heifers	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
7922	Bison, Feeder Under 700 lb, Steers	X	X	X	X	X	X	X
7924	Bison, Two Year Old, Bulls	X	X	X	X	X	X	X
7926	Bison, Two Year Old, Heifers	X	X	X	X	X	X	X
7928	Bison, Yearling, Bulls	X	X	X	X	X	X	X
7930	Bison, Yearling, Heifers	X	X	X	X	X	X	X
Beef Cattle								
8000	Beef, Breeding, Bulls							X
8002	Beef, Breeding, Cows							X
8062	Beef, Replacement Heifers							X
8007	Beef, Calves, Birth – 300 lbs							X
8034	Beef, Steer, Feeder 301-400 lbs							X
8038	Beef, Steer, Feeder 401-500 lbs							X
8042	Beef, Steer, Feeder 501-600 lbs							X
8046	Beef, Steer, Feeder 601-700 lbs							X
8050	Beef, Steer, Feeder 701-800 lbs							X
8054	Beef, Steer, Feeder 801-900 lbs							X
8058	Beef, Steer, Feeder 901-1000 lbs							X
8016	Beef, Steer, Feeder 1001-1100 lbs							X
8020	Beef, Steer, Feeder 1101-1200 lbs							X
8024	Beef, Steer, Feeder 1201-1300 lbs							X
8026	Beef, Steer, Feeder 1301-1400 lbs							X
8030	Beef, Steer, Feeder 1401 lbs and over							X
8032	Beef, Heifer, Feeder 301-400 lbs							X
8036	Beef, Heifer, Feeder 401-500 lbs							X
8040	Beef, Heifer, Feeder 501-600 lbs							X
8044	Beef, Heifer, Feeder 601-700 lbs							X
8048	Beef, Heifer, Feeder 701-800 lbs							X
8052	Beef, Heifer, Feeder 801-900 lbs							X
8056	Beef, Heifer, Feeder 901-1000 lbs							X
8014	Beef, Heifer, Feeder 1001-1100 lbs							X
8018	Beef, Heifer, Feeder 1101-1200 lbs							X
8022	Beef, Heifer, Feeder 1201-1300 lbs							X
8028	Beef, Heifer, Feeder 1301+ lbs							X
Purebred Cattle								
8134	Breeding Females, Leased (not owned)	X	X	X	X	X	X	X
8010	Beef, Cull, Bulls	X	X	X	X	X	X	X
8012	Beef, Cull, Cows	X	X	X	X	X	X	X
8060	Beef, Feeder, Cows	X	X	X	X	X	X	X
8063	Cattle, Semen	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
8070	Purebred Beef, Breeding, Bulls	X	X	X	X	X	X	X
8072	Purebred Beef, Breeding, Cows	X	X	X	X	X	X	X
8077	Purebred Beef, Calves, Birth – 300 lb	X	X	X	X	X	X	X
8080	Purebred Beef, 1001-1100 lb, Heifers	X	X	X	X	X	X	X
8082	Purebred Beef, 1001-1100 lb, Bulls	X	X	X	X	X	X	X
8084	Purebred Beef, 1101-1200 lb, Heifers	X	X	X	X	X	X	X
8086	Purebred Beef, 1101-1200 lb, Bulls	X	X	X	X	X	X	X
8088	Purebred Beef, 1201-1300 lb, Heifers	X	X	X	X	X	X	X
8090	Purebred Beef, 1201-1300 lb, Bulls	X	X	X	X	X	X	X
8092	Purebred Beef, 1301-1400 lb, Bulls	X	X	X	X	X	X	X
8094	Purebred Beef, 1301 lb +, Heifers	X	X	X	X	X	X	X
8096	Purebred Beef, 1401 lb +, Bulls	X	X	X	X	X	X	X
8098	Purebred Beef, 301-400 lb, Heifers	X	X	X	X	X	X	X
8100	Purebred Beef, 301-400 lb, Bulls	X	X	X	X	X	X	X
8102	Purebred Beef, 401-500 lb, Heifers	X	X	X	X	X	X	X
8104	Purebred Beef, 401-500 lb, Bulls	X	X	X	X	X	X	X
8106	Purebred Beef, 501-600 lb, Heifers	X	X	X	X	X	X	X
8108	Purebred Beef, 501-600 lb, Bulls	X	X	X	X	X	X	X
8110	Purebred Beef, 601-700 lb, Heifers	X	X	X	X	X	X	X
8112	Purebred Beef, 601-700 lb, Bulls	X	X	X	X	X	X	X
8114	Purebred Beef, 701-800 lb, Heifers	X	X	X	X	X	X	X
8116	Purebred Beef, 701-800 lb, Bulls	X	X	X	X	X	X	X
8118	Purebred Beef, 801-900 lb, Heifers	X	X	X	X	X	X	X
8120	Purebred Beef, 801-900 lb, Bulls	X	X	X	X	X	X	X
8122	Purebred Beef, 901-1000 lb, Heifers	X	X	X	X	X	X	X
8124	Purebred Beef, 901-1000 lb, Bulls	X	X	X	X	X	X	X
8127	Purebred Beef, Heifers, Bred	X	X	X	X	X	X	X
8128	Purebred Beef, Replacement Heifers	X	X	X	X	X	X	X
Dairy								
8200	Dairy Quota, Butterfat	X	X	X	X	X	X	X
8202	Dairy Quota, Milk	X	X	X	X	X	X	X
8204	Dairy, Breeding, Bulls	X	X	X	X	X	X	X
8206	Dairy, Breeding, Cows	X	X	X	X	X	X	X
8210	Dairy, Calves, Heifer	X	X	X	X	X	X	X
8212	Dairy, Calves, Steer	X	X	X	X	X	X	X
8214	Dairy, Cull, Bulls	X	X	X	X	X	X	X
8216	Dairy, Cull, Cows	X	X	X	X	X	X	X
8218	Dairy, Feeder 1001-1100 lb, Heifers	X	X	X	X	X	X	X
8220	Dairy, Feeder 1001-1100 lb, Steers	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
8222	Dairy, Feeder 1101-1200 lb, Heifers	X	X	X	X	X	X	X
8224	Dairy, Feeder 1101-1200 lb, Steers	X	X	X	X	X	X	X
8226	Dairy, Feeder 1201-1300 lb, Heifers	X	X	X	X	X	X	X
8228	Dairy, Feeder 1201-1300 lb, Steers	X	X	X	X	X	X	X
8230	Dairy, Feeder 1301-1400 lb, Steers	X	X	X	X	X	X	X
8232	Dairy, Feeder 1301 lb +, Heifers	X	X	X	X	X	X	X
8234	Dairy, Feeder 1401 lb +, Steers	X	X	X	X	X	X	X
8236	Dairy, Feeder 301-400 lb, Heifers	X	X	X	X	X	X	X
8238	Dairy, Feeder 301-400 lb, Steers	X	X	X	X	X	X	X
8240	Dairy, Feeder 401-500 lb, Heifers	X	X	X	X	X	X	X
8242	Dairy, Feeder 401-500 lb, Steers	X	X	X	X	X	X	X
8244	Dairy, Feeder 501-600 lb, Heifers	X	X	X	X	X	X	X
8246	Dairy, Feeder 501-600 lb, Steers	X	X	X	X	X	X	X
8248	Dairy, Feeder 601-700 lb, Heifers	X	X	X	X	X	X	X
8250	Dairy, Feeder 601-700 lb, Steers	X	X	X	X	X	X	X
8252	Dairy, Feeder 701-800 lb, Heifers	X	X	X	X	X	X	X
8254	Dairy, Feeder 701-800 lb, Steers	X	X	X	X	X	X	X
8256	Dairy, Feeder 801-900 lb, Heifers	X	X	X	X	X	X	X
8258	Dairy, Feeder 801-900 lb, Steers	X	X	X	X	X	X	X
8260	Dairy, Feeder 901-1000 lb, Heifers	X	X	X	X	X	X	X
8262	Dairy, Feeder 901-1000 lb, Steers	X	X	X	X	X	X	X
8266	Dairy, Replacement Heifers	X	X	X	X	X	X	X
8272	Purebred Dairy, Breeding, Bulls	X	X	X	X	X	X	X
8274	Purebred Dairy, Breeding, Cows	X	X	X	X	X	X	X
8278	Purebred Dairy, Calves, Heifer	X	X	X	X	X	X	X
8280	Purebred Dairy, Calves, Bulls	X	X	X	X	X	X	X
8282	Purebred Dairy, 1001-1100 lb, Heifers	X	X	X	X	X	X	X
8284	Purebred Dairy, 1001-1100 lb, Bulls	X	X	X	X	X	X	X
8286	Purebred Dairy, 1101-1200 lb, Heifers	X	X	X	X	X	X	X
8288	Purebred Dairy, 1101-1200 lb, Bulls	X	X	X	X	X	X	X
8290	Purebred Dairy, 1201-1300 lb, Heifers	X	X	X	X	X	X	X
8292	Purebred Dairy, 1201-1300 lb, Bulls	X	X	X	X	X	X	X
8294	Purebred Dairy, 1301-1400 lb, Bulls	X	X	X	X	X	X	X
8296	Purebred Dairy, 1301 lb +, Heifers	X	X	X	X	X	X	X
8298	Purebred Dairy, 1401 lb +, Bulls	X	X	X	X	X	X	X
8300	Purebred Dairy, 301-400 lb, Heifers	X	X	X	X	X	X	X
8302	Purebred Dairy, 301-400 lb, Bulls	X	X	X	X	X	X	X
8304	Purebred Dairy, 401-500 lb, Heifers	X	X	X	X	X	X	X
8306	Purebred Dairy, 401-500 lb, Bulls	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
8308	Purebred Dairy, 501-600 lb, Heifers	X	X	X	X	X	X	X
8310	Purebred Dairy, 501-600 lb, Bulls	X	X	X	X	X	X	X
8312	Purebred Dairy, 601-700 lb, Heifers	X	X	X	X	X	X	X
8314	Purebred Dairy, 601-700 lb, Bulls	X	X	X	X	X	X	X
8316	Purebred Dairy, 701-800 lb, Heifers	X	X	X	X	X	X	X
8318	Purebred Dairy, 701-800 lb, Bulls	X	X	X	X	X	X	X
8320	Purebred Dairy, 801-900 lb, Heifers	X	X	X	X	X	X	X
8322	Purebred Dairy, 801-900 lb, Bulls	X	X	X	X	X	X	X
8324	Purebred Dairy, 901-1000 lb, Heifers	X	X	X	X	X	X	X
8326	Purebred Dairy, 901-1000 lb, Bulls	X	X	X	X	X	X	X
8327	Purebred Dairy, Heifers, Bred	X	X	X	X	X	X	X
8328	Purebred Dairy, Replacement Heifers	X	X	X	X	X	X	X
Edible Horticulture								
5087	Apples, Non-Bearing	X						
5088	Apples, 1st year of fruit production, low density	X						
5089	Apples, 1st year of fruit production, medium density	X						
5090	Apples, 1st year of fruit production, high density	X						
5091	Apples, 2nd to 4th year of fruit production, low density	X						
5092	Apples, 2nd to 4th year of fruit production, medium density	X						
5093	Apples, 2nd to 4th year of fruit production, high density	X						
5094	Apples, 5+ years of fruit production	X						
5000	Blackberries	X	X	X	X	X	X	X
5002	Blueberries, Highbush	X	X	X	X	X	X	X
5004	Blueberries, Lowbush	X	X	X			X	X
5095	Blueberries, Low bush (establishment stage)				X	X		
5096	Blueberries, Low bush (primary production – 1st and 2nd harvest crop)				X	X		
5097	Blueberries, Low bush (secondary production – 3rd and 4th harvest crop)				X	X		
5098	Blueberries, Low bush (mature/full production)				X	X		
5099	Blueberries, Low bush (burn/sprout/mow)				X	X		
5006	Cranberries		X	X			X	X
4990	Cranberries (establishment stage)	X			X	X		
4991	Cranberries (1st year of production)	X			X	X		
4992	Cranberries (2nd year of production)	X			X	X		
4993	Cranberries (3rd year of production)	X			X	X		
4994	Cranberries (4+ years of production)	X			X	X		
5001	Blackberry Plants	X	X	X	X	X	X	X
5005	Blueberry Plants	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5007	Currants, Black	X	X	X	X	X	X	X
5009	Currants, Red	X	X	X	X	X	X	X
5010	Elderberries	X	X	X	X	X	X	X
5011	Currants, Bushes	X	X	X	X	X	X	X
5012	Gooseberries	X	X	X	X	X	X	X
5014	Grapes	X	X	X	X	X	X	X
5016	Loganberries	X	X	X	X	X	X	X
5018	Raspberries	X	X	X	X	X	X	X
5020	Saskatoon Berries	X	X	X	X	X	X	X
5022	Seabuckthorn, Berries	X	X	X	X	X	X	X
5024	Strawberries	X	X	X	X	X	X	X
5030	Apples		X	X	X	X	X	X
5032	Apricots	X	X	X	X	X	X	X
5034	Artichokes	X	X	X	X	X	X	X
5036	Cantaloupes	X	X	X	X	X	X	X
5038	Cherries, Sour	X	X	X	X	X	X	X
5040	Cherries, Sweet		X	X	X	X	X	X
4980	Cherries, Sweet, Planting Year, low and high density	X						
4981	Cherries, Sweet, Non-Bearing, low and high density	X						
4982	Cherries, Sweet, 1st & 2nd year fruit production, low density	X						
4983	Cherries, Sweet, 3rd & 4th year fruit production, low density	X						
4984	Cherries, Sweet, 5th & 6th year fruit production, low density	X						
4985	Cherries, Sweet, 7+ years of fruit production, low density	X						
4986	Cherries, Sweet, 1st year of fruit production, high density	X						
4987	Cherries, Sweet, 2nd year of fruit production, high density	X						
4988	Cherries, Sweet, 3 + years of fruit production, high density	X						
5044	Kiwi Fruit	X	X	X	X	X	X	X
5048	Nectarines	X	X	X	X	X	X	X
5052	Peaches	X	X	X	X	X	X	X
5054	Pears	X	X	X	X	X	X	X
5056	Plums	X	X	X	X	X	X	X
5058	Prunes	X	X	X	X	X	X	X
6922	Okra	X	X	X	X	X	X	X
6930	Maple Syrup	X	X	X	X	X	X	X
6932	Mushrooms	X	X	X	X	X	X	X
6933	Rice, Wild	X	X	X	X	X	X	X
6934	Mustard, Leaves	X	X	X	X	X	X	X
6936	Oilseed, Radish	X	X	X	X	X	X	X
6938	Radish Seed, Fodder	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6940	Radish Seed, Organic	X	X	X	X	X	X	X
6946	Sugar Beets	X	X	X	X	X	X	X
6974	Beans, Green	X	X	X	X	X	X	X
6975	Beans, Green, Organic	X	X	X	X	X	X	X
6978	Bean, Lima	X	X	X	X	X	X	X
6980	Bean, Mung	X	X	X	X	X	X	X
6982	Beans, Snap	X	X	X	X	X	X	X
6983	Beans, Snap, Fresh	X	X	X	X	X	X	X
6986	Beans, Wax	X	X	X	X	X	X	X
6988	Seabuckthorn, Leaves	X	X	X	X	X	X	X
6990	Potatoes, Processing	X	X	X	X	X	X	X
6991	Potatoes, Organic	X	X	X	X	X	X	X
6992	Potatoes, Seed	X	X	X	X	X	X	X
6994	Potatoes, Sweet	X	X	X	X	X	X	X
6996	Potatoes, Table	X	X	X	X	X	X	X
6998	Asparagus	X	X	X	X	X	X	X
7000	Beets	X	X	X	X	X	X	X
7002	Bok Choi	X	X	X	X	X	X	X
7004	Broccoflower	X	X	X	X	X	X	X
7006	Broccoli	X	X	X	X	X	X	X
7008	Brussel Sprouts	X	X	X	X	X	X	X
7010	Cabbage	X	X	X	X	X	X	X
7012	Cabbage, Chinese	X	X	X	X	X	X	X
7014	Carrots	X	X	X	X	X	X	X
7015	Carrots, Organic	X	X	X	X	X	X	X
7016	Cauliflower	X	X	X	X	X	X	X
7018	Celery	X	X	X	X	X	X	X
7020	Collards	X	X	X	X	X	X	X
7022	Corn, Sweet	X	X	X	X	X	X	X
7024	Cucumbers	X	X	X	X	X	X	X
7026	Cucumber, English	X	X	X	X	X	X	X
7028	Cucumbers, Greenhouse	X	X	X	X	X	X	X
7030	Egg Plant	X	X	X	X	X	X	X
7032	Endive	X	X	X	X	X	X	X
7034	Fiddle Heads	X	X	X	X	X	X	X
7035	Edible Flowers	X	X	X	X	X	X	X
7036	Garlic	X	X	X	X	X	X	X
7037	Garlic, Organic	X	X	X	X	X	X	X
7038	Gherkins	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
7040	Horseradish, Condiment	X	X	X	X	X	X	X
7042	Horseradish, Enzyme	X	X	X	X	X	X	X
7044	Kohlrabi	X	X	X	X	X	X	X
7046	Leeks	X	X	X	X	X	X	X
7047	Leeks, Organic	X	X	X	X	X	X	X
7048	Lettuce	X	X	X	X	X	X	X
7049	Lettuce, Organic	X	X	X	X	X	X	X
7050	Lettuce, Greenhouse	X	X	X	X	X	X	X
7052	Lettuce, Romaine	X	X	X	X	X	X	X
7054	Melons	X	X	X	X	X	X	X
7056	Onions	X	X	X	X	X	X	X
7057	Onions, Organic	X	X	X	X	X	X	X
7058	Parsnips	X	X	X	X	X	X	X
7060	Peas, Green, Fresh	X	X	X	X	X	X	X
7062	Peas, Sweet	X	X	X	X	X	X	X
7064	Peppers, Green	X	X	X	X	X	X	X
7066	Peppers, Greenhouse	X	X	X	X	X	X	X
7068	Pumpkin	X	X	X	X	X	X	X
7070	Radish	X	X	X	X	X	X	X
7072	Rhubarb	X	X	X	X	X	X	X
7074	Rutabagas	X	X	X	X	X	X	X
7076	Salsify	X	X	X	X	X	X	X
7078	Scorzonera	X	X	X	X	X	X	X
7080	Shallots	X	X	X	X	X	X	X
7082	Spinach	X	X	X	X	X	X	X
7083	Spinach, Organic	X	X	X	X	X	X	X
7084	Squash	X	X	X	X	X	X	X
7086	Swiss Chard	X	X	X	X	X	X	X
7087	Swiss Chard, Organic	X	X	X	X	X	X	X
7088	Tomatoes	X	X	X	X	X	X	X
7090	Tomatoes, Cherry, Greenhouse	X	X	X	X	X	X	X
7092	Tomatoes, Greenhouse	X	X	X	X	X	X	X
7094	Turnips	X	X	X	X	X	X	X
7096	Watermelon	X	X	X	X	X	X	X
7098	Zucchini	X	X	X	X	X	X	X
7099	Kale, Organic	X	X	X	X	X	X	X
7200	Potatoes, Mini-tuber	X	X	X	X	X	X	X
7202	Potatoes, Pre-elite	X	X	X	X	X	X	X
7204	Potatoes, Elite 1	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
7206	Potatoes, Elite 2	X	X	X	X	X	X	X
6850	Anise	X	X	X	X	X	X	X
6852	Basil	X	X	X	X	X	X	X
6854	Borage	X	X	X	X	X	X	X
6855	Chervil	X	X	X	X	X	X	X
6856	Chives	X	X	X	X	X	X	X
6858	Cilantro	X	X	X	X	X	X	X
6860	Comfrey	X	X	X	X	X	X	X
6864	Cumin	X	X	X	X	X	X	X
6866	Dill	X	X	X	X	X	X	X
6867	Echinacea, Root Harvested	X	X	X	X	X	X	X
6869	Echinacea, Establishment	X	X	X	X	X	X	X
6870	Evening Primrose	X	X	X	X	X	X	X
6872	Fennel	X	X	X	X	X	X	X
6874	Fenugreek	X	X	X	X	X	X	X
6876	Fireweed	X	X	X	X	X	X	X
6877	Ginseng, Root Harvested	X	X	X	X	X	X	X
6879	Ginseng, Establishment Stage	X	X	X	X	X	X	X
6880	Marjoram	X	X	X	X	X	X	X
6881	Lemon Balm	X	X	X	X	X	X	X
6882	Mint	X	X	X	X	X	X	X
6883	Lavender	X	X	X	X	X	X	X
6884	Monarda	X	X	X	X	X	X	X
6886	Oregano	X	X	X	X	X	X	X
6888	Parsley	X	X	X	X	X	X	X
6890	Rocket/Arugula	X	X	X	X	X	X	X
6892	Rosemary	X	X	X	X	X	X	X
6893	Gingko Biloba	X	X	X	X	X	X	X
6894	Sage	X	X	X	X	X	X	X
6896	St. Johns Wort	X	X	X	X	X	X	X
6898	Stevia	X	X	X	X	X	X	X
6900	Summer Savory	X	X	X	X	X	X	X
6902	Tarragon	X	X	X	X	X	X	X
6903	Thyme	X	X	X	X	X	X	X
6904	Water Cress	X	X	X	X	X	X	X
6931	Maple Syrup, Vacuum	X	X	X	X	X	X	X
7039	Hazelnuts	X	X	X	X	X	X	X
7073	Rhubarb Plants	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
Elk								
8452	Elk, Breeding, Bulls	X	X	X	X	X	X	X
8454	Elk, Breeding, Cows	X	X	X	X	X	X	X
8456	Elk, Bulls Producing Velvet	X	X	X	X	X	X	X
8460	Elk, Calves, Bull	X	X	X	X	X	X	X
8462	Elk, Calves, Heifer	X	X	X	X	X	X	X
8464	Elk, Cull, Bulls	X	X	X	X	X	X	X
8466	Elk, Cull, Cows	X	X	X	X	X	X	X
8467	Elk, Feeder, Bulls	X	X	X	X	X	X	X
8468	Elk, Feeder, Heifers	X	X	X	X	X	X	X
8469	Elk, Semen	X	X	X	X	X	X	X
8470	Elk, Velvet	X	X	X	X	X	X	X
8474	Elk, Yearling, Heifers	X	X	X	X	X	X	X
8476	Elk, Yearling, Spikers	X	X	X	X	X	X	X
Forage								
5560	Alfalfa Dehy	X	X	X	X	X	X	X
5562	Greenfeed	X	X	X	X	X	X	X
5564	Hay, Alfalfa	X	X	X	X	X	X	X
5566	Hay, Alfalfa, Organic	X	X	X	X	X	X	X
5568	Hay, Alfalfa/Brome	X	X	X	X	X	X	X
5570	Hay, Alfalfa/Grass	X	X	X	X	X	X	X
5572	Hay, Clover	X	X	X	X	X	X	X
5574	Hay, Grass	X	X	X	X	X	X	X
5576	Hay, Other	X	X	X	X	X	X	X
5578	Hay, Slough	X	X	X	X	X	X	X
5579	Hay, Timothy	X	X	X	X	X	X	X
5580	Haylage	X	X	X	X	X	X	X
5582	Millet	X	X	X	X	X	X	X
5583	Silage, Corn	X	X	X	X	X	X	X
5584	Silage	X	X	X	X	X	X	X
5586	Straw	X	X	X	X	X	X	X
Forage Seed								
5600	Alfalfa, Common Seed	X	X	X	X	X	X	X
5602	Alfalfa, Pedigreed Seed	X	X	X	X	X	X	X
5603	Alfalfa, Organic, Seed	X	X	X	X	X	X	X
5604	Bentgrass, Common Seed	X	X	X	X	X	X	X
5606	Bentgrass, Pedigreed Seed	X	X	X	X	X	X	X
5608	Birdsfoot Trefoil, Common Seed	X	X	X	X	X	X	X
5610	Birdsfoot Trefoil, Pedigreed Seed	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5612	Blue Grama, Common Seed	X	X	X	X	X	X	X
5614	Blue Grama, Pedigreed Seed	X	X	X	X	X	X	X
5616	Bromes, Common Seed	X	X	X	X	X	X	X
5618	Bromes, Pedigreed Seed	X	X	X	X	X	X	X
5619	Clover, Organic, Seed	X	X	X	X	X	X	X
5620	Clover, Alsike, Common Seed	X	X	X	X	X	X	X
5622	Clover, Alsike, Pedigreed Seed	X	X	X	X	X	X	X
5624	Clover, Kura, Common Seed	X	X	X	X	X	X	X
5626	Clover, Kura, Pedigreed Seed	X	X	X	X	X	X	X
5628	Clover, Other, Common Seed	X	X	X	X	X	X	X
5632	Clover, Red, Common Seed	X	X	X	X	X	X	X
5634	Clover, Red, Pedigreed Seed	X	X	X	X	X	X	X
5636	Clover, Sweet, Common Seed	X	X	X	X	X	X	X
5638	Clover, Sweet, Pedigreed Seed	X	X	X	X	X	X	X
5640	Fescue, Meadow, Common Seed	X	X	X	X	X	X	X
5642	Fescue, Meadow, Pedigreed Seed	X	X	X	X	X	X	X
5644	Fescue, Tall, Forage, Common Seed	X	X	X	X	X	X	X
5646	Fescue, Tall, Forage, Pedigreed Seed	X	X	X	X	X	X	X
5648	Fescue, Tall, Turf, Common Seed	X	X	X	X	X	X	X
5650	Fescue, Tall, Turf, Pedigreed Seed	X	X	X	X	X	X	X
5652	Fescues, Other, Common Seed	X	X	X	X	X	X	X
5656	Grass, Green Needle, Common Seed	X	X	X	X	X	X	X
5658	Grass, Green Needle, Pedigreed Seed	X	X	X	X	X	X	X
5660	Grass, Indian, Common Seed	X	X	X	X	X	X	X
5662	Grass, Indian, Pedigreed Seed	X	X	X	X	X	X	X
5664	Grass, June, Common Seed	X	X	X	X	X	X	X
5666	Grass, June, Pedigreed Seed	X	X	X	X	X	X	X
5668	Grass, Kentucky Blue, Common Seed	X	X	X	X	X	X	X
5670	Grass, Kentucky Blue, Pedigreed Seed	X	X	X	X	X	X	X
5672	Grass, Orchard, Common Seed	X	X	X	X	X	X	X
5674	Grass, Orchard, Pedigreed Seed	X	X	X	X	X	X	X
5676	Grass, Other, Common Seed	X	X	X	X	X	X	X
5680	Grass, Reed Canary, Common Seed	X	X	X	X	X	X	X
5682	Grass, Reed Canary, Pedigreed Seed	X	X	X	X	X	X	X
5684	Grass, Switch, Common Seed	X	X	X	X	X	X	X
5686	Grass, Switch, Pedigreed Seed	X	X	X	X	X	X	X
5688	Grass, Tufted Hair, Common Seed	X	X	X	X	X	X	X
5690	Grass, Tufted Hair, Pedigreed Seed	X	X	X	X	X	X	X
5692	Grass, Wheat, Common Seed	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5694	Grass, Wheat, Pedigreed Seed	X	X	X	X	X	X	X
5696	Milkevetch, Common Seed	X	X	X	X	X	X	X
5698	Milkevetch, Pedigreed Seed	X	X	X	X	X	X	X
5700	Millet, Common Seed	X	X	X	X	X	X	X
5702	Millet, Pedigreed Seed	X	X	X	X	X	X	X
5704	Rye Grass, Annual, Common Seed	X	X	X	X	X	X	X
5706	Rye Grass, Annual, Pedigreed Seed	X	X	X	X	X	X	X
5708	Rye Grass, Perennial, Common Seed	X	X	X	X	X	X	X
5710	Rye Grass, Perennial, Native, Common Seed	X	X	X	X	X	X	X
5712	Rye Grass, Perennial, Native, Pedigreed Seed	X	X	X	X	X	X	X
5714	Rye, Grass, Perennial, Pedigreed Seed	X	X	X	X	X	X	X
5716	Sainfoin, Common Seed	X	X	X	X	X	X	X
5718	Sainfoin, Pedigreed Seed	X	X	X	X	X	X	X
5720	Timothy, Common Seed	X	X	X	X	X	X	X
5722	Timothy, Pedigreed Seed	X	X	X	X	X	X	X
Goats								
8902	Goats, Breeding, Billies	X	X	X	X	X	X	X
8904	Goats, Breeding, Nannies	X	X	X	X	X	X	X
8906	Goats, Cull, Billies	X	X	X	X	X	X	X
8908	Goats, Cull, Nannies	X	X	X	X	X	X	X
8910	Goats, Feeder, Kids	X	X	X	X	X	X	X
8912	Goats, Kids	X	X	X	X	X	X	X
8913	Goats, Fed	X	X	X	X	X	X	X
8916	Purebred Goats, Breeding, Billies	X	X	X	X	X	X	X
8918	Purebred Goats, Breeding, Nannies	X	X	X	X	X	X	X
8922	Purebred Goats, Kids	X	X	X	X	X	X	X
Grains, Oilseeds And Special Crops								
5205	Barley, Organic Six-Row	X	X	X				
5210	Barley, Organic Two-Row	X	X	X				
5220	Barley, Pedigreed Seed Six-Row	X	X	X				
5225	Barley, Pedigreed Seed Two-Row	X	X	X				
5244	Buckwheat, No. 3	X	X	X				
5259	Rapeseed, High Erucic Acid	X	X	X				
5266	Canola, Argentine, No. 3	X	X	X				
5280	Canola, Polish, No. 3	X	X	X				
5314	Chickpeas, Large Kabuli (Average), No. 3	X	X	X				
5354	Fababeans, No. 3	X	X	X				
5374	Beans, Black, No. 3	X	X	X				
5376	Beans, Brown, No. 1	X	X	X				

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5378	Beans, Brown, No. 2	X	X	X				
5380	Beans, Brown, No. 3	X	X	X				
5390	Beans, Cranberry, No. 3	X	X	X				
5400	Beans, Great Northern, No. 3	X	X	X				
5410	Beans, Kidney, Dark Red, No. 3	X	X	X				
5420	Beans, Kidney, Light Red, No. 3	X	X	X				
5430	Beans, Pink, No. 3	X	X	X				
5440	Beans, Pinto, No. 3	X	X	X				
5452	Beans, Small Red, No. 3	X	X	X				
5462	Beans, White Pea (Navy), No. 3	X	X	X				
5500	Peas, Dry, Feed				X	X	X	X
5766	Lentils, Dark Green Speckled, No. 3	X	X	X				
5778	Lentils, Large Green, No. 3	X	X	X				
5790	Lentils, Medium Green, No. 3	X	X	X				
5796	Lentils, Red, Extra No. 3	X	X	X				
5802	Lentils, Red, No. 3	X	X	X				
5808	Lentils, Small Green, Extra No. 3	X	X	X				
5814	Lentils, Small Green, No. 3	X	X	X				
5854	Mustard, Brown, No. 3	X	X	X				
5856	Mustard, Brown, No. 4	X	X	X				
5866	Mustard, Oriental, No. 3	X	X	X				
5868	Mustard, Oriental, No. 4	X	X	X				
5880	Mustard, Yellow, No. 3	X	X	X				
5882	Mustard, Yellow, No. 4	X	X	X				
6495	Wheat, CWRW, Organic	X	X	X				
6500	Wheat, CWRW, Pedigreed Seed	X	X	X				
6730	Wheat, CPS Red, Organic	X	X	X				
6735	Wheat, CPS Red, Pedigreed Seed	X	X	X				
6740	Wheat, CPS White, Organic	X	X	X				
6745	Wheat, CPS White, Pedigreed Seed	X	X	X				
6750	Wheat, CWAD, Organic	X	X	X				
6755	Wheat, CWAD, Pedigreed Seed	X	X	X				
6770	Wheat, CWES, Organic	X	X	X				
6775	Wheat, CWES, Pedigreed Seed	X	X	X				
6780	Wheat, CWRS, Organic	X	X	X				
6785	Wheat, CWRS, Pedigreed Seed	X	X	X				
6790	Wheat, CWRWS, Organic	X	X	X				
6795	Wheat, CWRWS, Pedigreed Seed	X	X	X				
6800	Wheat, CWSWS, Organic	X	X	X				

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6805	Wheat, CWSWS, Pedigreed Seed	X	X	X				
6810	Wheat, CWXHW, Organic	X	X	X				
6815	Wheat, CWXHW, Pedigreed Seed	X	X	X				
5200	Barley, Organic	X			X	X	X	X
5204	Barley, Organic, Feed	X	X	X	X	X	X	X
5215	Barley, Pedigreed Seed	X			X	X	X	X
6726	Wheat, Feed, Organic	X	X	X				
6820	Wheat, Organic	X			X	X	X	X
6825	Wheat, Pedigreed Seed	X			X	X	X	X
5070	Kamut	X	X	X	X	X	X	X
5072	Kamut, Organic	X	X	X	X	X	X	X
5074	Kamut, Pedigreed Seed	X	X	X	X	X	X	X
5076	Quinoa	X	X	X	X	X	X	X
5078	Quinoa, Organic	X	X	X	X	X	X	X
5080	Quinoa, Pedigreed Seed	X	X	X	X	X	X	X
5082	Spelt	X	X	X	X	X	X	X
5084	Spelt, Organic	X	X	X	X	X	X	X
5086	Spelt, Pedigreed Seed	X	X	X	X	X	X	X
5246	Buckwheat, Organic	X	X	X	X	X	X	X
5248	Buckwheat, Pedigreed Seed	X	X	X	X	X	X	X
5252	Canary Seed, Organic	X	X	X	X	X	X	X
5254	Canary Seed, Pedigreed Seed	X	X	X	X	X	X	X
5260	Canola, Argentine	X			X	X	X	X
5268	Canola, Argentine, Organic	X	X	X	X	X	X	X
5270	Canola, Argentine, Pedigreed Seed	X	X	X	X	X	X	X
5272	Canola, Argentine, Sample	X	X	X	X	X	X	X
5274	Canola, Polish	X			X	X	X	X
5282	Canola, Polish, Organic	X	X	X	X	X	X	X
5284	Canola, Polish, Pedigreed Seed	X	X	X	X	X	X	X
5286	Canola, Polish, Sample	X	X	X	X	X	X	X
5292	Caraway Seed, Organic	X	X	X	X	X	X	X
5294	Caraway Seed, Pedigreed Seed	X	X	X	X	X	X	X
5303	Chickpeas, Desi, No. 3	X	X	X				
5304	Chickpeas, Desi, Organic	X	X	X	X	X	X	X
5306	Chickpeas, Desi, Pedigreed Seed	X	X	X	X	X	X	X
5316	Chickpeas, Large Kabuli, Organic	X	X	X	X	X	X	X
5318	Chickpeas, Large Kabuli, Pedigreed Seed	X	X	X	X	X	X	X
5325	Chickpeas, Small Kabuli, No. 3	X	X	X				
5326	Chickpeas, Small Kabuli, Organic	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5328	Chickpeas, Small Kabuli, Pedigreed Seed	X	X	X	X	X	X	X
5330	Chickpeas, Feed	X	X	X	X	X	X	X
5340	Corn, Grain	X	X				X	X
5342	Corn, Grain, Organic	X	X	X	X	X	X	X
5344	Corn, Grain, Pedigreed Seed	X	X	X	X	X	X	X
5356	Fababeans, Organic	X	X	X	X	X	X	X
5358	Fababeans, Pedigreed Seed	X	X	X	X	X	X	X
5369	Beans, Black, Organic	X	X	X	X	X	X	X
5375	Beans, Black, Pedigreed Seed	X	X	X	X	X	X	X
5382	Beans, Brown, Organic	X	X	X	X	X	X	X
5384	Beans, Brown, Pedigreed Seed	X	X	X	X	X	X	X
5392	Beans, Cranberry, Organic	X	X	X	X	X	X	X
5394	Beans, Cranberry, Pedigreed Seed	X	X	X	X	X	X	X
5402	Beans, Great Northern, Organic	X	X	X	X	X	X	X
5404	Beans, Great Northern, Pedigreed Seed	X	X	X	X	X	X	X
5412	Beans, Kidney, Dark Red, Organic	X	X	X	X	X	X	X
5414	Beans, Kidney, Dark Red, Pedigreed Seed	X	X	X	X	X	X	X
5422	Beans, Kidney, Light Red, Organic	X	X	X	X	X	X	X
5424	Beans, Kidney, Light Red, Pedigreed Seed	X	X	X	X	X	X	X
5432	Beans, Pink, Organic	X	X	X	X	X	X	X
5434	Beans, Pink, Pedigreed Seed	X	X	X	X	X	X	X
5442	Beans, Pinto, Organic	X	X	X	X	X	X	X
5444	Beans, Pinto, Pedigreed Seed	X	X	X	X	X	X	X
5446	Beans, Feed	X	X	X	X	X	X	X
5454	Beans, Small Red, Organic	X	X	X	X	X	X	X
5456	Beans, Small Red, Pedigreed Seed	X	X	X	X	X	X	X
5464	Beans, White Peas (Navy), Organic	X	X	X	X	X	X	X
5466	Beans, White Peas (Navy), Pedigreed Seed	X	X	X	X	X	X	X
5468	Beans, Dry, Yellow Eye	X	X	X	X	X	X	X
5502	Peas, Dry, Feed, Organic	X	X	X	X	X	X	X
5508	Peas, Dry, Food, Green, Organic	X	X	X	X	X	X	X
5514	Peas, Dry, Food, Yellow, Organic	X	X	X	X	X	X	X
5516	Peas, Dry, Maple	X	X	X	X	X	X	X
5518	Peas, Dry, Marrowfat	X	X	X	X	X	X	X
5520	Peas, Dry, Pedigreed Seed	X	X	X	X	X	X	X
5550	Flax				X	X		
5552	Flax, Organic	X	X	X	X	X	X	X
5554	Flax, Pedigreed Seed	X	X	X	X	X	X	X
5556	Flax, Sample	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5750	Hemp, Fiber	X	X	X	X	X	X	X
5752	Hemp, Grain	X	X	X	X	X	X	X
5754	Hemp, Pedigreed Seed	X	X	X	X	X	X	X
5760	Lentils, Dark Green Speckled, Extra No. 3	X	X	X				
5768	Lentils, Dark Green Speckled, Organic	X	X	X	X	X	X	X
5770	Lentils, Dark Green Speckled, Pedigreed	X	X	X	X	X	X	X
5772	Lentils, Large Green, Extra No. 3	X	X	X				
5780	Lentils, Large Green, Organic	X	X	X	X	X	X	X
5782	Lentils, Large Green, Pedigreed Seed	X	X	X	X	X	X	X
5784	Lentils, Medium Green, Extra No. 3	X	X	X				
5792	Lentils, Medium Green, Organic	X	X	X	X	X	X	X
5794	Lentils, Medium Green, Pedigreed Seed	X	X	X	X	X	X	X
5804	Lentils, Red, Organic	X	X	X	X	X	X	X
5806	Lentils, Red, Pedigreed Seed	X	X	X	X	X	X	X
5816	Lentils, Small Green, Organic	X	X	X	X	X	X	X
5818	Lentils, Small Green, Pedigreed Seed	X	X	X	X	X	X	X
5820	Lentils, Feed	X	X	X	X	X	X	X
5821	Lentils, Organic, Pedigreed Seed	X	X	X	X	X	X	X
5822	Lentils, Black, Organic	X	X	X	X	X	X	X
5830	Linola	X	X	X	X	X	X	X
5832	Linola, Organic	X	X	X	X	X	X	X
5834	Linola, Pedigreed Seed	X	X	X	X	X	X	X
5836	Linola, Sample	X	X	X	X	X	X	X
5840	Mixed Grain	X	X	X	X	X	X	X
5841	Mixed Grain, Organic	X	X	X	X	X	X	X
5858	Mustard, Brown, Organic	X	X	X	X	X	X	X
5860	Mustard, Brown, Pedigreed Seed	X	X	X	X	X	X	X
5870	Mustard, Oriental, Organic	X	X	X	X	X	X	X
5872	Mustard, Oriental, Pedigreed Seed	X	X	X	X	X	X	X
5874	Mustard, Sample	X	X	X	X	X	X	X
5884	Mustard, Yellow, Organic	X	X	X	X	X	X	X
5886	Mustard, Yellow, Pedigreed Seed	X	X	X	X	X	X	X
5902	Oats, Organic	X	X	X	X	X	X	X
5904	Oats, Pedigreed Seed	X	X	X	X	X	X	X
5906	Oats, Sample	X	X	X	X	X	X	X
5907	Screenings, All Crops	X	X	X	X	X	X	X
5910	Rye, Fall	X			X	X	X	X
5912	Rye, Fall, Organic	X	X	X	X	X	X	X
5914	Rye, Fall, Pedigreed Seed	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
5916	Rye, Spring	X			X	X	X	X
5918	Rye, Spring, Organic	X	X	X	X	X	X	X
5920	Rye, Spring, Pedigreed Seed	X	X	X	X	X	X	X
5932	Safflower, Organic	X	X	X	X	X	X	X
5934	Safflower, Pedigreed Seed	X	X	X	X	X	X	X
5936	Safflower, Sample	X	X	X	X	X	X	X
5940	Soybeans	X	X	X	X	X	X	X
5942	Soybeans, Organic	X	X	X	X	X	X	X
5944	Soybeans, Pedigreed Seed	X	X	X	X	X	X	X
5946	Soybeans, Sample	X	X	X	X	X	X	X
5950	Sunflower, Confectionary, Birdseed	X	X	X	X	X	X	X
5956	Sunflower, Feed	X	X	X	X	X	X	X
5958	Sunflower, Pedigreed Seed	X	X	X	X	X	X	X
5964	Sunflower, Organic	X	X	X	X	X	X	X
5970	Sunola	X	X	X	X	X	X	X
5972	Sunola, Organic	X	X	X	X	X	X	X
5974	Sunola, Pedigreed Seed	X	X	X	X	X	X	X
5982	Triticale, Organic	X	X	X	X	X	X	X
5984	Triticale, Pedigreed Seed	X	X	X	X	X	X	X
6920	Kenaf	X	X	X	X	X	X	X
6970	Beans, Adzuki	X	X	X	X	X	X	X
6972	Beans, Broad	X	X	X	X	X	X	X
6976	Beans, Jacob	X	X	X	X	X	X	X
6984	Beans, Soldier	X	X	X	X	X	X	X
Hogs								
8752	Hogs,, Breeding, Boars							X
8754	Hogs, Breeding, Sows							X
8763	Hogs, Feeder, Birth – 18 lbs							X
8764	Hogs, Feeder, 19lbs – 36 lbs							X
8765	Hogs, Feeder, 37 lbs – 65 lbs							X
8766	Hogs, Feeder, 66 lbs – 100 lbs							X
8767	Hogs, Feeder, 101 lbs – 140 lbs							X
8768	Hogs, Feeders 141 lbs – 180 lbs							X
8769	Hogs, Feeder, 181 lbs – 220 lbs							X
8770	Hogs, Feeder, 221 lbs – 240 +lbs							X
8755	Hogs, Gilts							X
8756	Hogs, Cull, Boars							X
8758	Hogs, Cull, Sows							X
8771	Hogs, Semen							X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
8774	Purebred Hogs, Breeding, Boars							X
8776	Purebred Hogs, Breeding, Sows							X
8789	Purebred Hogs, Gilts							X
Horses								
8558	Horses, Breeding, Mares	X	X	X	X	X	X	X
8560	Horses, Breeding, Studs	X	X	X	X	X	X	X
8562	Horses, Colts	X	X	X	X	X	X	X
8566	Horses, Cull	X	X	X	X	X	X	X
8567	Horses, Mares	X	X	X	X	X	X	X
8569	Horses, Geldings	X	X	X	X	X	X	X
8570	Horses, Slaughter	X	X	X	X	X	X	X
8572	Pregnant Mare Urine Produced (PMU)	X	X	X	X	X	X	X
8574	Purebred Horses, Breeding, Mares	X	X	X	X	X	X	X
8576	Purebred Horses, Breeding, Studs	X	X	X	X	X	X	X
8578	Purebred Horses, Colts	X	X	X	X	X	X	X
8561	Horses, Semen	X	X	X	X	X	X	X
Inedible Horticulture								
6942	Sod, Mineral Based	X	X	X	X	X	X	X
6944	Sod, Peat Moss-Based	X	X	X	X	X	X	X
6948	Tobacco	X	X	X	X	X	X	X
6949	Flowers, Fresh Cut, Greenhouse	X	X	X	X	X	X	X
6950	Bedding Plants, Flowers	X	X	X	X	X	X	X
6951	Flowers, Fresh Cut	X	X	X	X	X	X	X
6952	Bedding Plants, Vegetables	X	X	X	X	X	X	X
6954	Trees, Cultivated Christmas	X	X	X	X	X	X	X
6956	Strawberry, Plants	X	X	X	X	X	X	X
6957	Raspberry Plants (Canes)	X	X	X	X	X	X	X
7101	Plants, Potted	X	X	X	X	X	X	X
7102	Perennials, Plugs/Liners	X	X	X	X	X	X	X
7104	Perennials, 4 inch	X	X	X	X	X	X	X
7106	Perennials, 1 gallon, Indoor	X	X	X	X	X	X	X
7108	Perennials, 2 gallon, Indoor	X	X	X	X	X	X	X
7110	Perennials, 1 gallon, Field/Container	X	X	X	X	X	X	X
7112	Perennials, 2 gallon, Field/Container	X	X	X	X	X	X	X
7114	Trees and Shrubs, Plugs/Liners	X	X	X	X	X	X	X
7116	Trees and Shrubs, 4 inch	X	X	X	X	X	X	X
7117	Trees and Shrubs, Ball and Burlap, Field	X	X	X	X	X	X	X
7118	Trees and Shrubs, 1 gallon, Indoor	X	X	X	X	X	X	X
7120	Trees and Shrubs, 2 gallon, Indoor	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
7122	Trees and Shrubs, 5 gallon, Indoor	X	X	X	X	X	X	X
7124	Trees and Shrubs, 1 gallon, Field/Container	X	X	X	X	X	X	X
7126	Trees and Shrubs, 2 gallon, Field/Container	X	X	X	X	X	X	X
7128	Trees and Shrubs, 5 gallon, Field/Container	X	X	X	X	X	X	X
7129	Trees and Shrubs, Caliper, Field Stock	X	X	X	X	X	X	X
7130	Perennials, Potted, Indoor	X	X	X	X	X	X	X
7132	Perennials, Potted, Outdoor, Nursery	X	X	X	X	X	X	X
7134	Perennials, Rootstock, Field Grown	X	X	X	X	X	X	X
Llama								
7552	Llama, Breeding, Females	X	X	X	X	X	X	X
7554	Llama, Breeding, Males	X	X	X	X	X	X	X
7556	Llama, Cria, Females	X	X	X	X	X	X	X
7558	Llama, Cria, Males	X	X	X	X	X	X	X
7562	Llama, Cull, Females	X	X	X	X	X	X	X
7564	Llama, Cull, Males	X	X	X	X	X	X	X
7566	Llama, Fibre	X	X	X	X	X	X	X
Other Livestock								
8402	Deer, Breeding, Bucks	X	X	X	X	X	X	X
8404	Deer, Breeding, Does	X	X	X	X	X	X	X
8406	Deer, Cull, Bucks	X	X	X	X	X	X	X
8408	Deer, Cull, Does	X	X	X	X	X	X	X
8410	Deer, Fawn, Bucks	X	X	X	X	X	X	X
8412	Deer, Fawn, Does	X	X	X	X	X	X	X
8416	Deer, Feeder, Bucks	X	X	X	X	X	X	X
8134	Breeding Females, Leased (not owned)	X	X	X	X	X	X	X
8418	Deer, Feeder, Does	X	X	X	X	X	X	X
8420	Deer, Yearling, Bucks	X	X	X	X	X	X	X
8422	Deer, Yearling, Does	X	X	X	X	X	X	X
8423	Red Deer, Breeding, Bulls				X	X	X	
8424	Red Deer, Breeding, Cows				X	X	X	
8425	Red Deer, Bulls, Producing Velvet				X	X	X	
8426	Red Deer, Calves Bull				X	X	X	
8427	Red Deer, Calves Heifer				X	X	X	
8428	Red Deer, Cull, Bulls				X	X	X	
8429	Red Deer, Cull, Cows				X	X	X	
8430	Red Deer, Feeder, Heifers				X	X	X	
8431	Red Deer, Semen				X	X	X	
8432	Red Deer, Velvet				X	X	X	
8433	Red Deer, Yearling, Heifers				X	X	X	

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
8434	Red Deer, Yearling, Spikers				X	X	X	
8502	Reindeer, Breeding, Bulls	X	X	X	X	X	X	X
8504	Reindeer, Breeding, Cows	X	X	X	X	X	X	X
8508	Reindeer, Calves, Bull	X	X	X	X	X	X	X
8510	Reindeer, Calves, Heifers	X	X	X	X	X	X	X
8512	Reindeer, Feeder, Bulls	X	X	X	X	X	X	X
8514	Reindeer, Feeder, Heifers	X	X	X	X	X	X	X
8516	Reindeer, Yearling, Bulls	X	X	X	X	X	X	X
8518	Reindeer, Yearling, Heifers	X	X	X	X	X	X	X
8550	Donkey, Jackass	X	X	X	X	X	X	X
8552	Donkey, Jennys	X	X	X	X	X	X	X
8555	Donkey, Geldings	X	X	X	X	X	X	X
8556	Mule, Mollys	X	X	X	X	X	X	X
8557	Mule, Johns	X	X	X	X	X	X	X
8852	Wild Boar, Breeding, Boars	X	X	X	X	X	X	X
8854	Wild Boar, Breeding, Sows	X	X	X	X	X	X	X
8856	Wild Boar, Finishers	X	X	X	X	X	X	X
8858	Wild Boar, Growers	X	X	X	X	X	X	X
8862	Wild Boar, Weanlings	X	X	X	X	X	X	X
Poultry								
7650	Chickens, Broiler (up to 2.3 kg)	X	X	X	X	X	X	X
7651	Chickens, Roasters (2.3 kg and over)	X	X	X	X	X	X	X
7652	Chickens, Cull, Roosters	X	X	X	X	X	X	X
7654	Chickens, Layers, Broiler Eggs for Hatching	X	X	X	X	X	X	X
7656	Chickens, Layers, Eggs for Consumption	X	X	X	X	X	X	X
7658	Chickens, Pullets	X	X	X	X	X	X	X
7660	Chickens, Roosters	X	X	X	X	X	X	X
7661	Chickens, Hens	X	X	X	X	X	X	X
7662	Chickens, Spent Hens	X	X	X	X	X	X	X
7663	Eggs for Hatching	X	X	X	X	X	X	X
7664	Eggs for Consumption	X	X	X	X	X	X	X
7665	Eggs for Consumption, Organic	X	X	X	X	X	X	X
7667	Chickens, Chicks	X	X	X	X	X	X	X
7670	Purebred Chickens, Layers, Broiler Eggs for Hatching	X	X	X	X	X	X	X
7672	Purebred Chickens, Layers, Eggs for Consumption	X	X	X	X	X	X	X
7674	Purebred, Chickens, Pullets	X	X	X	X	X	X	X
7676	Purebred, Chickens, Roosters	X	X	X	X	X	X	X
7702	Ducks, Broilers	X	X	X	X	X	X	X
7704	Ducks, Cull, Drakes	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
7706	Ducks, Drakes	X	X	X	X	X	X	X
7708	Ducks, Ducklings	X	X	X	X	X	X	X
7712	Ducks, Eggs	X	X	X	X	X	X	X
7714	Ducks, Hens	X	X	X	X	X	X	X
7716	Ducks, Spent Hens	X	X	X	X	X	X	X
7727	Emu, Boomers	X	X	X	X	X	X	X
7729	Emu, Chicks	X	X	X	X	X	X	X
7733	Emu, Cull, Boomers	X	X	X	X	X	X	X
7735	Emu, Cull, Flyers	X	X	X	X	X	X	X
7737	Emu, Eggs	X	X	X	X	X	X	X
7739	Emu, Flyers	X	X	X	X	X	X	X
7741	Emu, Slaughter	X	X	X	X	X	X	X
7752	Geese, Broilers	X	X	X	X	X	X	X
7754	Geese, Cull, Female	X	X	X	X	X	X	X
7756	Geese, Cull, Ganders	X	X	X	X	X	X	X
7758	Geese, Eggs	X	X	X	X	X	X	X
7760	Geese, Female	X	X	X	X	X	X	X
7762	Geese, Ganders	X	X	X	X	X	X	X
7764	Geese, Goslings	X	X	X	X	X	X	X
7777	Ostrich, Chicks	X	X	X	X	X	X	X
7781	Ostrich, Cull, Roosters	X	X	X	X	X	X	X
7783	Ostrich, Eggs	X	X	X	X	X	X	X
7785	Ostrich, Hens	X	X	X	X	X	X	X
7787	Ostrich, Roosters	X	X	X	X	X	X	X
7789	Ostrich, Slaughter	X	X	X	X	X	X	X
7791	Ostrich, Spent Hens	X	X	X	X	X	X	X
7793	Partridge, Broilers	X	X	X	X	X	X	X
7794	Partridge, Cull, Roosters	X	X	X	X	X	X	X
7795	Partridge, Pullets	X	X	X	X	X	X	X
7796	Partridge, Roosters	X	X	X	X	X	X	X
7797	Partridge, Spent Hens	X	X	X	X	X	X	X
7798	Partridge, Eggs for Hatching	X	X	X	X	X	X	X
7800	Partridge, Hens	X	X	X	X	X	X	X
7802	Pheasant, Broilers	X	X	X	X	X	X	X
7804	Pheasant, Chicks	X	X	X	X	X	X	X
7808	Pheasant, Cull, Rooster	X	X	X	X	X	X	X
7810	Pheasant, Eggs	X	X	X	X	X	X	X
7812	Pheasant, Hens	X	X	X	X	X	X	X
7814	Pheasant, Rooster	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
7816	Pheasant, Spent Hens	X	X	X	X	X	X	X
7818	Pigeon, Squab Roasters	X	X	X	X	X	X	X
7819	Pigeon, Cull, Roosters	X	X	X	X	X	X	X
7820	Pigeon, Pullets	X	X	X	X	X	X	X
7821	Pigeon, Roosters	X	X	X	X	X	X	X
7822	Pigeon, Spent Hens	X	X	X	X	X	X	X
7823	Pigeon, Eggs for Hatching	X	X	X	X	X	X	X
7827	Rheas, Chicks	X	X	X	X	X	X	X
7831	Rheas, Cull, Roosters	X	X	X	X	X	X	X
7833	Rheas, Eggs	X	X	X	X	X	X	X
7835	Rheas, Hens	X	X	X	X	X	X	X
7837	Rheas, Roosters	X	X	X	X	X	X	X
7839	Rheas, Slaughter	X	X	X	X	X	X	X
7841	Rheas, Spent Hens	X	X	X	X	X	X	X
7842	Silkie, Broilers	X	X	X	X	X	X	X
7843	Silkie, Cull, Roosters	X	X	X	X	X	X	X
7844	Silkie, Pullets	X	X	X	X	X	X	X
7845	Silkie, Roosters	X	X	X	X	X	X	X
7846	Silkie, Spent Hens	X	X	X	X	X	X	X
7847	Silkie, Eggs for Hatching	X	X	X	X	X	X	X
7849	Purebred Turkeys, Broilers (up to 5.4 kg)	X	X	X	X	X	X	X
7850	Purebred Turkeys, Broiler Hens (5.4 to 9.0 kg)	X	X	X	X	X	X	X
7851	Purebred Turkeys, Broiler Toms (9.0 kg and over)	X	X	X	X	X	X	X
7852	Purebred Turkeys, Chicks	X	X	X	X	X	X	X
7856	Purebred Turkeys, Eggs	X	X	X	X	X	X	X
7858	Purebred Turkeys, Hens	X	X	X	X	X	X	X
7860	Purebred Turkeys, Toms	X	X	X	X	X	X	X
7862	Turkeys, Broilers (up to 5.4 kg)	X	X	X	X	X	X	X
7864	Turkeys, Chicks	X	X	X	X	X	X	X
7868	Turkeys, BroilerToms (9.0 kg and over)	X	X	X	X	X	X	X
7870	Turkeys, Eggs	X	X	X	X	X	X	X
7872	Turkeys, Hens	X	X	X	X	X	X	X
7874	Turkeys, Broiler Hens (5.4 up to 9.0 kg)	X	X	X	X	X	X	X
7876	Turkeys, Toms	X	X	X	X	X	X	X
7877	Taiwanese Chickens, Hens	X	X	X	X	X	X	X
7879	Taiwanese Chickens, Eggs	X	X	X	X	X	X	X
7880	Taiwanese Chickens, Broilers	X	X	X	X	X	X	X
7881	Taiwanese Chickens, Cull, Roosters	X	X	X	X	X	X	X
7882	Taiwanese Chickens, Pullets	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
7883	Taiwanese Chickens, Roosters	X	X	X	X	X	X	X
7884	Taiwanese Chickens, Spent Hens	X	X	X	X	X	X	X
7885	Taiwanese Chickens, Eggs for Hatching	X	X	X	X	X	X	X
7887	Taiwanese Chickens, Chicks	X	X	X	X	X	X	X
7888	Quail, Broilers	X	X	X	X	X	X	X
7889	Quail, Cull, Roosters	X	X	X	X	X	X	X
7890	Quail, Pullets	X	X	X	X	X	X	X
7891	Quail, Roosters	X	X	X	X	X	X	X
7892	Quail, Spent Hens	X	X	X	X	X	X	X
7893	Quail, Eggs for Hatching	X	X	X	X	X	X	X
7899	Silkie, Hens	X	X	X	X	X	X	X
7900	Silkie, Chicks	X	X	X	X	X	X	X
7901	Silkie, Eggs	X	X	X	X	X	X	X
Ranch Furs								
8600	Chinchillas for Pelts	X	X	X	X	X	X	X
8602	Chinchillas, Breeding, Females	X	X	X	X	X	X	X
8604	Chinchillas, Breeding, Males	X	X	X	X	X	X	X
8606	Chinchillas, Cull, Females	X	X	X	X	X	X	X
8608	Chinchillas, Cull, Males	X	X	X	X	X	X	X
8627	Fox for Pelts	X	X	X	X	X	X	X
8629	Fox, Breeding, Reynards	X	X	X	X	X	X	X
8631	Fox, Breeding, Vixens	X	X	X	X	X	X	X
8633	Fox, Cull, Reynards	X	X	X	X	X	X	X
8635	Fox, Cull, Vixens	X	X	X	X	X	X	X
8637	Fox, Pups	X	X	X	X	X	X	X
8652	Mink for Pelts	X	X	X	X	X	X	X
8654	Mink, Breeding, Females	X	X	X	X	X	X	X
8656	Mink, Breeding, Males	X	X	X	X	X	X	X
8658	Mink, Cull, Females	X	X	X	X	X	X	X
8660	Mink, Cull, Males	X	X	X	X	X	X	X
8662	Mink, Kits	X	X	X	X	X	X	X
8677	Rabbits, Breeding, Bucks	X	X	X	X	X	X	X
8679	Rabbits, Breeding, Does	X	X	X	X	X	X	X
8681	Rabbits, Broilers	X	X	X	X	X	X	X
8683	Rabbits, Cull, Bucks	X	X	X	X	X	X	X
8685	Rabbits, Cull, Does	X	X	X	X	X	X	X
8687	Rabbits, Kits	X	X	X	X	X	X	X
Sheep								
8952	Sheep, Breeding, Ewes	X	X	X	X	X	X	X

Appendix K2: Inventory code List B (continued)

Code	Description	BC	SK	MB	NB	NS	NL	YT
8954	Sheep, Breeding, Rams	X	X	X	X	X	X	X
8956	Sheep, Cull, Ewes	X	X	X	X	X	X	X
8958	Sheep, Cull, Rams	X	X	X	X	X	X	X
8960	Sheep, Feeder, Lambs	X	X	X	X	X	X	X
8962	Sheep, Lambs	X	X	X	X	X	X	X
8966	Purebred Sheep, Breeding, Ewes	X	X	X	X	X	X	X
8968	Purebred Sheep, Breeding, Rams	X	X	X	X	X	X	X
8972	Purebred Sheep, Lambs	X	X	X	X	X	X	X
8976	Wool	X	X	X	X	X	X	X
Swine								
8755	Hogs, Gilts	X	X	X	X	X	X	X
8756	Hogs, Cull, Boars	X	X	X	X	X	X	X
8758	Hogs, Cull, Sows	X	X	X	X	X	X	X
8771	Hogs, Semen	X	X	X	X	X	X	X
8774	Purebred Hogs, Breeding, Boars	X	X	X	X	X	X	X
8776	Purebred Hogs, Breeding, Sows	X	X	X	X	X	X	X
8789	Purebred Hogs, Gilts	X	X	X	X	X	X	X

Appendix K3: Regional code list**British Columbia**

District Number	District Name
1	East Kootenay
3	Central Kootenay
5	Kootenay Boundary
7	Okanagan-Similkameen
9	Fraser Valley
15	Greater Vancouver
17	Capital
19	Cowichan Valley
21	Nanaimo
23	Alberni-Clayoquot
25	Comox-Strathcona
27	Powell River
29	Sunshine Coast
31	Squamish-Lillooet
33	Thompson-Nicola
35	Central Okanagan
37	North Okanagan
39	Columbia-Shuswap
41	Cariboo
43	Mount Waddington
45	Central Coast
47	Skeena-Queen Charlotte
49	Kitimat-Stikine
51	Bulkley-Nechako
53	Fraser-Fort George
55	Peace River
57	Stikine
59	Northern Rockies

Saskatchewan

Municipality Number	Municipality Name
1	Argyle
2	Mount Pleasant
3	Enniskillen
4	Coalfields
5	Estevan
6	Cambria
7	Souris Valley
8	Lake Alma
9	Surprise Valley
10	Happy Valley
11	Hart Butte
12	Poplar Valley
17	Val Marie
18	Lone Tree
19	Frontier
31	Storthoaks
32	Reciprocity
33	Moose Creek
34	Browning
35	Benson
36	Cymri
37	Lomond
38	Laurier
39	The Gap
40	Bengough
42	Willow Bunch
43	Old Post
44	Waverley
45	Mankota
46	Glen McPherson
49	White Valley
51	Reno

Saskatchewan (continued)

Municipality Number	Municipality Name
61	Antler
63	Moose Mountain
64	Brock
65	Tecumseh
66	Griffin
67	Weyburn
68	Brokenshell
69	Norton
70	Key West
71	Excel
72	Lake of the Rivers
73	Stonehenge
74	Wood River
75	Pinto Creek
76	Auvergne
77	Wise Creek
78	Grassy Creek
79	Arlington
91	Maryfield
92	Walpole
93	Wawken
94	Hazelwood
95	Golden West
96	Fillmore
97	Wellington
98	Scott
99	Caledonia
100	Elmsthorpe
101	Terrell
102	Lake Johnston
103	Sutton
104	Gravelbourg
105	Glen Bain
106	Whiska Creek
107	Lac Pelletier
108	Bone Creek

Saskatchewan (continued)

Municipality Number	Municipality Name
109	Carmichael
110	Piapot
111	Maple Creek
121	Moosomin
122	Martin
123	Silverwood
124	Kingsley
125	Chester
126	Montmartre
127	Francis
128	Lajord
129	Bratt's Lake
130	Redburn
131	Baildon
132	Hillsborough
133	Rodgers
134	Shamrock
135	Lawtonia
136	Coulee
137	Swift Current
138	Webb
139	Gull Lake
141	Big Stick
142	Enterprise
151	Rocanville
152	Spyhill
153	Willowdale
154	Elcapo
155	Wolseley
156	Indian Head
157	South Qu'appelle
158	Edenwold
159	Sherwood
160	Pense
161	Moose Jaw
162	Caron

Saskatchewan (continued)

Municipality Number	Municipality Name
163	Wheatlands
164	Chaplin
165	Morse
166	Excelsior
167	Saskatchewan Landing
168	Riverside
169	Pittville
171	Fox Valley
181	Langenburg
183	Fertile Belt
184	Grayson
185	McLeod
186	Abernethy
187	North Qu'appelle
189	Lumsden
190	Dufferin
191	Marquis
193	Eyebrow
194	Enfield
211	Churchbridge
213	Saltcoats
214	Cana
215	Stanley
216	Tullymet
217	Lipton
218	Cupar
219	Longlaketon
220	McKillop
221	Sarnia
222	Craik
223	Huron
224	Maple Bush
225	Canaan
226	Victory
228	Lacadena
229	Miry Creek

Saskatchewan (continued)

Municipality Number	Municipality Name
230	Clinworth
231	Happyland
232	Deer Forks
241	Calder
243	Wallace
244	Orkney
245	Garry
246	Ituna Bon Accord
247	Kellross
248	Touchwood
250	Last Mountain Valley
251	Big Arm
252	Arm River
253	Willner
254	Loreburn
255	Coteau
256	King George
257	Monet
259	Snipe Lake
260	Newcombe
261	Chesterfield
271	Cote
273	Sliding Hills
274	Good Lake
275	Insinger
276	Foam Lake
277	Emerald
279	Mount Hope
280	Wreford
281	Wood Creek
282	McCraney
283	Rosedale
284	Rudy
285	Fertile Valley
286	Milden
287	St. Andrews

Saskatchewan (continued)

Municipality Number	Municipality Name
288	Pleasant Valley
290	Kindersley
292	Milton
301	St. Philips
303	Keys
304	Buchanan
305	Invermay
307	Elfros
308	Big Quill
309	Prairie Rose
310	Usborne
312	Morris
313	Lost River
314	Dundurn
315	Montrose
316	Harris
317	Marriott
318	Mountain View
319	Winslow
320	Oakdale
321	Prairiedale
322	Antelope Park
331	Livingston
333	Clayton
334	Preeceville
335	Hazel Dell
336	Sasman
337	Lakeview
338	Lakeside
339	Leroy
340	Wolverine
341	Viscount
342	Colonsay
343	Blucher
344	Corman Park
345	Vanscoy

Saskatchewan (continued)

Municipality Number	Municipality Name
346	Perdue
347	Biggar
349	Grandview
350	Mariposa
351	Progress
352	Heart's Hill
366	Kelvington
367	Ponass Lake
368	Spalding
369	St. Peter
370	Humboldt
371	Bayne
372	Grant
373	Aberdeen
376	Eagle Creek
377	Glenside
378	Rosemount
379	Reford
380	Tramping Lake
381	Grass Lake
382	Eye Hill
394	Hudson Bay
395	Porcupine
397	Barrier Valley
398	Pleasantdale
399	Lake Lenore
400	Three Lakes
401	Hoodoo
402	Fish Creek
403	Rosthern
404	Laird
405	Great Bend
406	Mayfield
409	Buffalo
410	Round Valley
411	Senlac

Saskatchewan (continued)

Municipality Number	Municipality Name
426	Bjorkdale
427	Tisdale
428	Star City
429	Flett's Springs
430	Invergordon
431	St. Louis
434	Blaine Lake
435	Redberry
436	Douglas
437	North Battleford
438	Battle River
439	Cut Knife
440	Hillsdale
442	Manitou Lake
456	Arborfield
457	Connaught
458	Willow Creek
459	Kinistino
460	Birch Hills
461	Prince Albert
463	Duck Lake
464	Leask
466	Meeting Lake
467	Round Hill
468	Meota
469	Turtle River
470	Paynton
471	Eldon
472	Wilton
486	Moose Range
487	Nipawin
488	Torch River
490	Garden River
491	Buckland
493	Shellbrook

Saskatchewan (continued)

Municipality Number	Municipality Name
494	Canwood
496	Spiritwood
497	Medstead
498	Parkdale
499	Mervin
501	Frenchman Butte
502	Britannia
520	Paddockwood
521	Lakeland
555	Big River
561	Loon Lake
588	Meadow Lake
622	Beaver River

Manitoba

Municipality Number	Municipality Name
100	Albert
101	Archie
102	Argyle
103	Arthur
105	Bifrost
106	Birtle
107	Blanshard
109	Brenda
110	Brokenhead
111	Cameron
112	Cartier
114	Clanwilliam
115	Coldwell
116	Cornwallis
117	Daly
118	Dauphin
119	De Salaberry

Manitoba (continued)

Municipality Number	Municipality Name
120	Dufferin
121	East St. Paul
122	Edward
123	Ellice
124	Elton
125	Eriksdale
126	Ethelbert
127	Franklin
128	Gilbert Plains
129	Gimli
130	Glenella
131	Glenwood
132	Grandview
133	Grey
134	Hamiota
135	Hanover
136	Harrison
137	Hillsburg
138	La Broquerie
139	Lac Du Bonnet
140	Lakeview
141	Langford
142	Lansdowne
143	Lawrence
144	Lorne
145	Louise
146	Macdonald
147	Mccreary
148	Miniota
149	Minitonas
150	Minto
151	Montcalm
152	Morris
153	Morton
154	Mossey River
155	North Cypress

Manitoba (continued)

Municipality Number	Municipality Name
156	North Norfolk
157	Oakland
158	Ochre River
159	Odanah
161	Pembina
162	Pipestone
163	Portage La Prairie
164	Rhineland
165	Ritchot
166	Riverside
167	Roblin
168	Rockwood
169	Roland
170	Rosedale
171	Rosburn
172	Rosser
173	Russel
174	St. Andrews
175	Ste. Anne
176	St. Clements
177	St. Francois Xavier
178	St. Laurent
179	Ste. Rose
180	Saskatchewan
181	Shellmouth-Boulton
182	Shell River
183	Shoal Lake
184	Sifton
185	Siglunes
186	Silver Creek
187	South Cypress
188	South Norfolk
189	Springfield
190	Stanley
191	Strathclair
192	Strathcona

Manitoba (continued)

Municipality Number	Municipality Name
193	Swan River
194	Tache
195	Thompson
196	Turtle Mountain
197	Victoria
198	Victoria Beach
199	Wallace
200	Westbourne
201	West St. Paul
202	Whitehead
203	Whitemouth
204	Whitewater
205	Winchester
206	Woodlands
207	Woodworth
208	Headingly
590	Winnipeg, City
600	Alexander
601	Alonsa
602	Armstrong
604	Kelsey
605	Fisher
606	Grahamdale
607	Park North
609	Park South
610	Piney
611	Reynolds
612	Stuartburn
617	Mountain South
618	Mountain North
999	Northern Region

New Brunswick

County Number	County Name
1	Saint John County
2	Charlotte County
3	Sunbury County
4	Queens County
5	Kings County
6	Albert County
7	Westmorland County
8	Kent County
9	Northumberland County
10	York County
11	Carleton County
12	Victoria County
13	Madawaska County
14	Restigouche County
15	Gloucester County

**Nova Scotia
Municipality
Number**

Municipality Name	
1	Shelburne County
2	Yarmouth County
3	Digby County
4	Queens County
5	Annapolis County
6	Lunenburg County
7	Kings County
8	Hants County
9	Halifax County
10	Colchester County
11	Cumberland County
12	Pictou County
13	Guysborough County
14	Antigonish County
15	Inverness County
16	Richmond County
17	Cape Breton County
18	Victoria County

Yukon

District	District
Number	Name
1	Dawson-Mayo
2	Kluane
3	Pelly-Faro-Carmacks
4	Watson Lake
5	Whitehorse

Appendix K4: Units of measurements code list

Code	Description
1	Pounds
2	Tonnes
4	Bushels
5	Kilograms
7	Small Bales
8	Large Bales
10	Litres
16	CWT
64	Other

Appendix K5: Expense and default Codes**Expense Code list**

Code	Expenses
9661	Containers, and twine
9662	Fertilizer and soil supplements
9663	Pesticides and chemical treatments
9665	Insurance premiums (crop or production)
9713	Veterinary fees, medicine, and breeding fees
9714	Minerals and salts
9764	Machinery (gasoline, diesel fuel, oil)
9799	Electricity
9801	Freight and shipping
9802	Heating fuel
9815	Arm's length salaries
9822	Storage/drying
9830	Prepared feed
9831	Custom feeding
9836	Commissions and levies

Default code list

Code	Section
888	Commodity Sales and Program Payments – Section 4
999	Commodity Purchases and Repayment of Program Benefits – Section 5
4000	Crop Inventory Valuation – Section 8
4001	Livestock Inventory Valuation – Section 7
4002	Purchased Inputs – Section 10
4003	Deferred Income and Receivables – Section 11
4004	Accounts Payable – Section 12
4005	Productive Capacity – Section 9
9600	Other farming Income – Section 4

Appendix K6: Productive capacity list

Code	Description	Units
100	Alpaca	Number of females that have birthed
101	Bison	Number of females that have birthed
104	Cattle	Number of females that have birthed
115	Deer	Number of females that have birthed
178	Donkeys	Number of females that have birthed
117	Elk	Number of females that have birthed
119	Emu	Number of females that have birthed
122	Goats	Number of females that have birthed
123	Hogs, Farrow to Finish	Number of females that have birthed
145	Hogs, Farrowing	Number of females that have birthed
127	Horses	Number of females that have birthed
130	Llama	Number of females that have birthed
132	Ostrich	Number of females that have birthed
187	Red Deer	Number of females that have birthed
136	Reindeer	Number of females that have birthed
137	Rheas	Number of females that have birthed
138	Sheep	Number of females that have birthed
140	Wild Boar	Number of females that have birthed
181	Custom Fed Bison	Number of animal feed days
141	Custom Fed Cattle	Number of animal feed days
142	Custom Fed Hogs	Number of animal feed days
182	Custom Fed Sheep	Number of animal feed days
185	Custom Fed, Chicken, Pullets	Number of animal feed days
184	Custom Fed, Goats	Number of animal feed days
102	Feeder Bison (under 700 lbs)	Number of animals fed
103	Finished Bison (over 700 lbs)	Number of animals fed
105	Feeder Cattle (under 900 lbs)	Number of animals fed
106	Feeder Cattle (over 900 lbs)	Number of animals fed
111	Finished Dairy Cattle (over 900 lbs)	Number of animals fed
112	Feeder Dairy Cattle (under 900 lbs)	Number of animals fed
124	Hogs, Feeders	Number of animals fed
125	Hogs, Nursery	Number of animals fed
172	Sheep, Feeders	Number of animals fed
173	Elk, Feeders	Number of animals fed
175	Deer, Feeders	Number of animals fed
176	Horses, Feeders	Number of animals fed
177	Wild Boar, Finishers	Number of animals fed
183	Goats, Feeders	Number of animals fed
143	Chicken, Broilers	Number of kg produced
108	Chicken, Layers, Broiler Eggs for Hatching	Number of producing hens

Appendix K6: Productive capacity list (continued)

Code	Description	Units
109	Chicken, Layers, Eggs for Consumption	Number of producing hens
144	Turkey, Broilers	Number of kg produced
159	Blue Leg, Breeder Hatching Eggs	Number of producing hens
158	Blue Leg, Broilers	Number sold
157	Chicken, Taiwanese, Breeder, Hatching Eggs	Number of producing hens
156	Chicken, Taiwanese, Broilers	Number sold
168	Ducks, Breeder Hatching Eggs	Number of producing hens
116	Ducks, Broiler	Number sold
169	Geese, Breeder Hatching Eggs	Number of producing hens
121	Geese, Broiler	Number sold
161	Partridge, Breeder Hatching Eggs	Number of producing hens
160	Partridge, Broilers	Number sold
163	Pheasant, Ring Neck, Breeder Hatching Eggs	Number of producing hens
162	Pheasant, Ring Neck, Broilers	Number sold
165	Pheasant, White, Breeder, Hatching Eggs	Number of producing hens
164	Pheasant, White, Broilers	Number sold
167	Quail, Breeder Hatching Eggs	Number of producing hens
166	Quail, Broilers	Number sold
155	Silkies, Breeder, Hatching Eggs	Number of producing hens
154	Silkies, Broilers	Number sold
170	Squab, Breeding Set	Number of breeding sets
153	Turkey, Breeder, Hatching Eggs	Number of producing hens
110	Chinchillas	Number sold
113	Dairy Quota, Butterfat	Number of kg of butterfat/day
114	Dairy Quota, Milk	Number of kg of milk/day
118	Elk, Bulls Producing Velvet	Number of bulls producing
120	Fox	Number sold
126	Honey Bees, Producing (Hives)	Number of hives producing
129	Leaf Cutter Bees, Producing (Gallons)	Number of gallons of bees pollinating
131	Mink	Number sold
128	Pregnant Mare Urine (PMU) produced	Number of grams produced
135	Rabbits	Number sold
186	Red Deer, Bulls Producing Velvet	Number of bulls producing
151	Semen, Cattle	Number of straws sold
152	Semen, Deer	Number of straws sold
150	Semen, Elks	Number of straws sold
149	Semen, Hogs	Number of straws sold
188	Semen, Red Deer	Number of straws sold

Appendix K7: Perishable Crop Inventory Codes

4980	4981	4982	4983	4984
4985	4986	4987	4988	4990
4991	4992	4993	4994	5000
5002	5004	5006	5007	5009
5010	5012	5014	5016	5018
5020	5022	5024	5030	5032
5034	5036	5038	5040	5042
5044	5046	5048	5050	5052
5054	5056	5058	5087	5088
5089	5090	5091	5092	5093
5094	5095	5096	5097	5098
5099	6920	6922	6932	6946
6948	6949	6950	6951	6952
6970	6972	6974	6975	6976
6978	6980	6982	6983	6984
6986	6990	6991	6994	6996
6998	7000	7002	7004	7006
7008	7010	7012	7014	7015
7016	7018	7020	7022	7024
7026	7028	7030	7032	7034
7035	7036	7037	7038	7039
7040	7042	7044	7046	7047
7048	7049	7050	7052	7054
7056	7057	7058	7060	7062
7064	7066	7068	7069	7070
7072	7074	7076	7078	7080
7082	7083	7084	7086	7087
7088	7090	7092	7094	7096
7098	7099	7200		