



## 2000 NISA/FARMING – Calculation of Capital Cost Allowance (CCA) and Business-Use-of-Home Expenses

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

# Area A – Calculation of capital cost allowance (CCA)

Part XI p	properties (acqu	uired after 1971)							
1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see areas C and D on page 2)	4 Proceeds of disposition in the year (see areas E and F on page 2)	5 * UCC after additions and dispositions (column 2 plus 3 minus 4)	6 Adjustment for current year additions (1/2 x (column 3 minus 4)) (if negative, enter "0")	7 Base amount for CCA (column 5 minus 6)	<b>8</b> Rate (%)	9 CCA for the year (column 7 x 8 c an adjusted amount)	10 UCC at the end of the year (column 5 minus 9)
# If you b	nove a negative :	amount in this colu	imp, add it to incor	ne as a recanture .	Total CCA on I on line 9575 on page	Part XI properties	3 or T11	64. If there is	(i)
the cla Statem	ss and there is a	a positive amount in ent B. Recapture a	n the column, dedu	uct the amount fror	n income as a termir ass 10.1 property. Fo	nal loss on line 98	396, "Ot	her expenses,"	on page 3 of
Part XVI	I properties (ac	quired before 197	2)		1	1	[		
1 Year acquire	d	2 Kind of property	,	3 Month of disposition	4 Cost (business portion)	<b>5</b> Rate (%)	-	6 wance for T his year	7 otal allowance for this and previous years
Enter t	he total of lin	es (i) and (ii) on	line 9936 on p		tal CCA on Part XVII p 1163 or T1164. If	• •	ount o		(ii) s for CCA on
busine	ss-use-of-hor	ne expenses, a ise-of-home exp	Iso enter that p	art of your CCA	in Area B below.	· · · · · · · · ·			
Alea D	– Business-u		5611363						
Include	these expenses	on the appropriate	lines on page 3 o	f Form T1163 or F	orm T1164, if they ap	oply.			
Heat									
Electrici	5								
	Insurance								
Maintenance									
	Mortgage interest								
	cost allowance								
Other expenses						Sub	o-total		
Busines	s-use-of-home e	expense carryforwa	ard claimed on line	9940 on page 4 o	f Form T1163 or Fori	m T1164.			
Note:								Total	
					loss), you will have ter is <b>less</b> ; your total				

If line 9944 on page 4 of Form T1163 or Form T1164 is a negative amount (a loss), you will have to make an adjustment at line 9934. Total the expenses listed above, including any carry-forward amount. At line 9934, enter whichever is **less**: your total **or** your loss from line 9944. The amount of your entry will also be available for carryforward to later years. Do not make this adjustment if you are filing Form T1175 only to claim additional partnership expenses for which you were not reimbursed. See "Additional expenses (partnerships)" on page 10 of *Farming Income and NISA*.

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

<b>2</b> Property details	<b>3</b> Total cost	<b>4</b> Personal portion (if applicable)	<b>5</b> Business portion (column 3 minus column 4)
	2 Property details		2 3 4   Property details Total cost Personal portion (if applicable)   Image: Cost Image: Cost   Image: Cost Image: Co

#### Total equipment additions in the year

9925

#### Area D - Details of building additions in the year

1 Class number	2 Property details	3 Total cost	<b>4</b> Personal portion (if applicable)	5 Business portion (column 3 minus column 4)

Total building additions in the year

## Area E – Details of equipment dispositions in the year

<b>1</b> Class number	<b>2</b> Property details	3 Proceeds of disposition (should not be more than the capital cost)	<b>4</b> Personal portion (if applicable)	5 Business portion (column 3 minus column 4)	
	Total equipment dispositions in the year 9926				

## Area F – Details of building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	<b>4</b> Personal portion (if applicable)	5 Business portion (column 3 minus column 4)

Total building dispositions in the year

9928

9929

9930

#### Note:

If you disposed of property from your farming business in the year, see Chapter 4 in the guide called *Farming Income and NISA* for information about your proceeds of disposition.

#### Area G – Details of land additions and dispositions in the year

Total cost of all land additions in the year	9923			
Total proceeds from all land dispositions in the year	9924			
Note: You cannot claim capital cost allowance on land. See Chapter 4 in Farming Income and NISA.				

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

Total cost of all quota additions in the year

Total proceeds from all quota dispositions in the year

Note: Quotas are eligible capital property. For more information about this kind of property, see Chapter 5 in the guide called *Farming Income and NISA*.

#### Area I - Details of equity

Total business liabilities	9931
Drawings in 2000	9932
Capital contributions in 2000	9933
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