

2002

## 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.

Area A C-alculation of capital cost allowance (CCA)  Part XI properties (acquired after 1971)  1	Round off all amounts to the nearest dollar.										
1 2 3 4 5 5 8 9 70 19 19 19 19 19 19 19 19 19 19 19 19 19	Area A – Calculation of capital cost allowance (CCA)										
Class of undepreciated number of capital cost in the year of special cost in the year of capital cost in the year	Part XI properties (acquired after 1971)										
* If you have a negative amount in this column, add it to income as a recapture on line 9575 on page 2 of Form T1163 or Form T1164. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9396, on page 3 of Form T1163 or Form T1164. Pecapture and terminal loss on bine 9396, on page 3 of Form T1163 guide.  Part XVII properties (accquired before 1972)  1 2 3 4 5 6 7 Total CCA for this acquired Mind of property Month of disposition (business portion) (%) this year and previous years and previous years with the part of the page 4 of Form T1163 or Form T1164. If they apply.  Enter the total of lines (i) and (ii) on line 9936 on page 3 of Form T1163 or Form T1164, if they apply.  Heat Electricity  Insurance  Monthage interest  Property Laxes  Capital Cost allowance  Other expenses  Sub-total  Sub-total  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 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	Class	Undepreciated capital cost (UCC) at the	Cost of additions in the year (see areas C	Proceeds of disposition in the year (see areas E	UCC after additions and dispositions (col. 2 <b>plus</b> col. 3	Adjustment for current year additions (1/2 x (col. 3 minus col. 4))	Base amount for CCA (col. 5	Rate	CCA for the year (col. 7 x col. 8 an adjusted	or UCC at the end of the year (col. 5 minus	
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Note:  Kind of property  Month of disposition  Cost (business portion)  (%)  Rate CCA for this and previous years  Total CCA for this year  and previous years  Total CCA on Part XVII properties  (ii)  Enter the total of lines (i) and (ii) on line 9936 on page 3 of Form T1163 or Form T1164. If any of the amount on line 9936 is for CCA on business-use-of-home expenses, also enter that part of your CCA in Area B below.  Area B - Business-use-of-home expenses  Include these expenses on the appropriate lines on page 3 of Form T1163 or Form T1164, if they apply.  Heat  Electricity  Insurance  Mortgage interest  Property taxes  CCA for this and previous years  Sub-total  Business-use-of-home expenses carryforward claimed on line 9940 on page 4 of Form T1163 or Form T1164.  Note:  Total  Total Total Total the expenses  Sub-total Insurance on page 4 of Form T1163 or Form T1164. If they apply.  Total  Note:	Part XV	II properties (ad	quired before 19	72)							
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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	Note:								. J.u.		
also be available for carryforward to later years. Do not make this adjustment if you are filing this form only to claim additional partnership expenses for which	listed ab	ove, including a	ny carry-forward a	mount. At line 99	34, enter whichever	is less: your total or	your loss from li	ine 9944	. The amount	of your entry will	

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you were not reimbursed. See "Additional expenses (partnerships)" in Chapter 2 of the Farming Income and NISA guide.

Area C -	- Details of equipment additions in the year			
1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Business portion (column 3 <b>minus</b> column 4
		Total equipment add	litions 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 ada	litions in the year 9927	
\ <b>-</b>	Details of annium and discontinue in the con-	Total building add	iltions in the year 9921	
	- Details of equipment dispositions in the year			
1 Class number	2 Property details	Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business portion (column 3 <b>minus</b> column 4
		Total equipment dispos	sitions in the year 9926	
Area F -	- Details of building dispositions in the year	rotai equipment dispos	sitions in the year	•
<b>1</b> Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business portion (column 3 <b>minus</b> column 4
		Total building dispos	sitions in the year 9928	
guid	u disposed of property from your farming business in the year, see C e for information about your proceeds of disposition.			
	- Details of land additions and dispositions in the year		0000	
	t of all land additions in the year ceeds from all land dispositions in the year		9923 9924	-
	ou cannot claim capital cost allowance on land. See Chapter 4 in the	Farming Income and NISA g		
Area H -	- Details of quota additions and dispositions in the year			
Total cost	t of all quota additions in the year		9929	
Note: Qu	ceeds from all quota dispositions in the year uotas are eligible capital property. For more information about this kin Income and NISA guide.	nd of property, see Chapter 5	9930 in the	
	Details of equity			
	iness liabilities		9931	
Drawings Capital co	ontributions in 2002		9932 9933	
	· · · · · · · · · · · · · · · · · · ·		9000	