



• Use this form to calculate your capital cost allowance (CCA) and record your business-use-of-home expenses.

CAIS

- Attach this form to your Form T1163, Form T1164, Form T1273 or Form T1274.
- Round off all amounts to the nearest dollar.

Area A – Calculation of capital cost allowance (CCA)

Part XI	Part XI properties (acquired after 1971)									
<b>1</b> Class number	2 Undepreci capital cc (UCC) at start of the	ost the	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 (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions 1/2 x (col. 3 minus col. 4) (if negative, enter "0")	7 Base amount for CCA (col. 5 <b>minus</b> col. 6)	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 an adjusted amount)	or (col. 5 minus
Total CCA on Part XI properties (i) * 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, Form T1164, Form T1273 or Form T1274. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9896, on page 3 of Form T1163, Form T1164, Form T1273 or Form T1274. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of the Farming Income and the CAIS Program guide or Chapter 5 of the Farming Income and the CAIS Program Harmonized Guide.										
	II properti	es (a	cquired before 19	72)					. 1	
1 Year acquired	b		2 Kind of property		<b>3</b> Month of disposition	<b>4</b> Cost (business portion)	<b>5</b> Rate (%)		<b>6</b> CA for iis year	7 Total CCA for this and previous years
Total CCA on Part XVII properties   (ii)   Enter the total of lines (i) and (ii), minus any CCA for business-use-of-home expenses, on line 9936 on page 3 of Form T1163, Form T1164, Form T1273 or Form T1274. Enter CCA for business-use-of-home expenses in Area B below.										
Area B	– Busine	ess-l	ise-of-home ex	penses						
or Form		nses	, and CCA for busi	ness-use-of-home	e expenses, on line	9896 "Other (specify	y)," on page 3 of	Form T	1163, Form T	1164, Form T1273
Heat	<b>.</b> .									
Electrici Insurance	-							-		
	Maintenance									
	Property taxes									
Capital cost allowance										
Other expenses										
Business-use-of-home expenses carryforward claimed on line 9940 on page 4 of Form T1163, Form T1164,										
	Form T1273 or Form T1274.   Total     Note:   Total									
line 993 line 994 claim ac	If line 9944 on page 4 of Form T1163, Form T1164, Form T1273 or Form T1274 is a negative amount (a loss), you will have to make an adjustment at line 9934. Total the expenses listed above, including any carry-forward amount. At line 9934, enter whichever is <b>less</b> : your total <b>or</b> your loss from line 9944. The amount of your entry will also be available for carryforward to later years. Do not make this adjustment if you are filing this form only to claim additional partnership expenses for which you were not reimbursed. See "Additional expenses (partnerships)" in Chapter 2 of the <i>Farming Income and the CAIS Program</i> guide or in Chapter 2 of the <i>Farming Income and the CAIS Program</i> Harmonized Guide.									
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# Area C – Details of equipment additions in the year

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

Total equipment additions in the year 9925

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

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

#### Total building additions in the year 9927

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

<b>1</b> 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 <b>minus</b> column 4)

Total equipment dispositions in the year 9926

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

<b>1</b> 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

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

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

Total cost of all land additions in the year

Total proceeds from all land dispositions in the year

Note: You cannot claim capital cost allowance on land. See Chapter 4 in the Farming Income and the CAIS Program guide or Chapter 5 in the Farming Income and the CAIS Program Harmonized Guide.

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

Total cost of all quota additions in the year	9929	
Total proceeds from all quota dispositions in the year	9930	
Note: Quotas are eligible capital property. For more information about this kind of property, see Chapter 5 in the		
Farming Income and the CAIS Program guide or Chapter 6 in the Farming Income and the CAIS Program		
Harmonized Guide.		

# Area I – Details of equity

Total business liabilities	9931	
Drawings in 2005	9932	
Capital contributions in 2005	9933	

9923 9924