

Schedule 1

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 the form to your Form T1163 (Statement A) or Form T1184 (Statement B).

Area A – Calculation of capital cost allowance (CCA)

Part XI properties (acquired after 1971)									
1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see 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)	8 Rate (%)	9 CCA for the year (column 7 x 8 or a lower amount)	10 UCC at the end of the year (column 5 minus 9)
Total CCA on Part XI properties ▶									i)

* If you have a negative amount in this column, add it to income as a recapture under line 9600, "Other farming income," on page 2 of Statement A or Statement B. 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 under line 9896, "Other expenses," on page 3 of Statement A or Statement B. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, see Chapter 4 of the *Farming Income and NISA* guide.

Part XVII properties (acquired before 1972)						
1 Year acquired	2 Kind of property	3 Month of disposition	4 Cost (business portion)	5 Rate (%)	6 Allowance for this year	7 Total allowance for this and prior years
Total CCA on Part XVII properties ▶						ii)

Enter the total of lines i) and ii) on line 9936 on page 3 of Statement A or Statement B.

Area B – Business-use-of-home expenses

Include these expenses at the applicable lines on page 3 of Statement A or Statement B if applicable.

Heat		
Electricity		
Insurance		
Maintenance		
Mortgage interest		
Property taxes		
Other expenses		

Business-use-of-home expense carry-forward claimed on line 9940 on page 4 of Statement A or Statement B.

Note: If line 9944 on page 4 of Statement A or Statement B 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 the **lesser** of your total or your loss from line 9944. The amount of your entry will also be available for carry-forward to subsequent years.

Area C – Details of equipment additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
Total equipment additions in the year				9925

Area D – Details of building additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
Total building additions in the year				9927

Area E – Details of equipment dispositions in the year

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

Area F – Details of building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
Total building dispositions in the year				9928

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

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

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

Area I – Details of equity

Total business liabilities	9931	_____
Drawings in 1997	9932	_____
Capital contributions in 1997	9933	_____