Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada

Revenue Canada

Revenu Canada

1999 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, Statement A or Form T1164, Statement B.
- 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) | 8 Rate (%) | 9 CCA for the year (column 7 x 8 or an adjusted amount) | 10 UCC at the end of the year (column 5 minus 9) |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | Tatal COA | on Part XI propert | | | (i) |
| left in t Statem | he class and the | ere is a positive am ent B. Recapture a | ount in the colum | n, deduct the amou | on line 9600 on page Int from income as a ass 10.1 property. Fo | e 2 of Statement terminal loss on | A or State | 6, "Other exper | re is no property ises," on page 3 of |
| Part XVI | I properties (ac | quired before 197 | 72) | | | | | | |
| 1 | | 2 | | 3 | 4 | 5 | | 6 | 7 |
| Year acquire | d | Kind of property | r | Month of disposition | Cost (business portion) | Rate (%) | - | | tal allowance for this and previous years |
| acquire | u | | | disposition | (business portion) | (78) | un | s year | and previous years |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Enter ti | ne total of lines | (i) and (ii) on line | 9936 on page 3 | of Statement A or | Total CCA on Part XV Statement B. | Il properties | | (| i) |
| | | use-of-home ex | | | | | | | |
| | | | | of Form T1162 Sta | tement A or Form T1 | 164 Statement | R if thou | apply | |
| Include | inese expenses | | e lines on page 3 t | 51 FOITH 1 1103, 31a | | 104, Statement | b, ii tiley | арріу. | |
| Heat | | | | | | | _ | | |
| Electrici | ty | | | | | | _ | | |
| Insuran | ce | | | | | | _ | | |
| Mainten | ance | | | | | | _ | | |
| Mortgag | ge interest | | | | | | _ | | |
| Propert | y taxes | | | | | | _ | | |
| Other e | xpenses | | | | | | _ | | |
| - | | | | | | | _ | | |
| - | | | | | | | Sub | -total | |
| Busines | s-use-of-home | expense carryforwa | ard claimed on line | e 9940 on page 4 c | of Statement A or Sta | tement B. | _ | | |
| Note: | | | | | | | ٦ | Fotal | |
| If line line 99 amou | 9944 on page 4 934. Total the ex nt of your entry v | <pre>kpenses listed abov will also be availab</pre> | ve, including any on the for carryforward | carry-forward amou to later years. Do | nt B is a negative am Int. At line 9934, ente Inot make this adjust | er the lesser of y tment if you are f | our total o iling Forn | or your loss fro n T1175 only t | om line 9944. The claim additional |
| раппе T1175 E ((| | TOT WHICH YOU WERE | e not reimbursed. | | penses (partnerships | by on page to of | the Fam | iing income af | Canada |





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 addition | ons 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 | | | | | |

Total building dispositions in the year

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 the Farming Income and NISA 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 guide called Farming Income and NISA. | | | | |

Area I - Details of equity

| Total business liabilities | |
|----------------------------|--|
| Drawings in 1999 | |

Capital contributions in 1999

