



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)

Table with 10 columns: 1 Class number, 2 Undepreciated capital cost (UCC) at the start of the year, 3 Cost of additions in the year, 4 Proceeds of disposition in the year, 5 * UCC after additions and dispositions, 6 Adjustment for current year additions, 7 Base amount for CCA, 8 Rate (%), 9 CCA for the year, 10 UCC at the end of the year.

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 9600 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 on line 9896, "Other expenses," on page 3 of Statement A or Statement B.

Part XVII properties (acquired before 1972)

Table with 7 columns: 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 previous 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 on the appropriate lines on page 3 of Form T1163, Statement A or Form T1164, Statement B, if they apply.

Table listing expenses: Heat, Electricity, Insurance, Maintenance, Mortgage interest, Property taxes, Other expenses, Sub-total.

Note: If line 9944 on page 4 of Form T1163, Statement A or Form T1164, 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.

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 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 <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 5 in the guide called <i>Farming Income and NISA</i> .		

Area I – Details of equity

Total business liabilities	9931	_____
Drawings in 1999	9932	_____
Capital contributions in 1999	9933	_____