



- You need a separate statement for each fishing business.
- If a partnership, see the income tax guide called **Fishing Income** for instructions on how to complete the Partnership Schedule on the back of this form.

Name of fishing boat						Commercial fishing vessel (C.F.V.) license number						
For the period:						Tick (✓) applicable box:						
Day	Month	Year		Day	Month	Year	Is this your first year of fishing?			Is this your last year of fishing?		
		19	to:			19	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**EXPENSE**

Salaries and wages	
Canada Pension Plan contributions (your share)	
Quebec Pension Plan contributions (your share)	
Unemployment Insurance premiums (your share)	
Crew shares	
Insurance	
Interest	
Food	
Fuel and oil for the fishing boat	
Gear	
Bait, ice, salt	
Licenses	
Nets and traps	
Small tools	
Motor vehicle	
Repairs - Fishing boat	
- Engine	
- Electrical equipment	
<b>Subtotal</b>	
<b>Less: insurance recovery</b>	
Other expenses (specify):	
Capital cost allowance (per schedule attached)	
Allowance on eligible capital property	
<b>Total expenses</b> (deduct from "Gross income")	

**INCOME**

Fish products	
Other marine products	
Grants, subsidies, credits (specify):	
Rebates (specify):	
Patronage dividends	
Insurance proceeds	
Compensation for loss of fishing income or property	
Other income (specify):	
Sharesman income - List name of fishing boat and captain:	
<b>Gross income</b> (write this amount on line 170 of your return)	
Deduct: Total expenses	
<b>Net income (loss) before adjustments</b>	

**Adjustments**

**Add:** (a) salary or wages paid to self, partner(s) or both, if included in expenses \_\_\_\_\_

(b) personal or non-business portion of expenses \_\_\_\_\_

(c) other (specify) \_\_\_\_\_

Net income (loss) after adjustments (If you are not in a partnership, fill in the rest of the front of this form. If you are in a partnership, fill in the back of this form.)

**Deduct: business use of home expenses** (write the lower of (Y) or (Z) below)

<b>Add:</b> business use of home expenses - carried forward from prior year			
- incurred in current year			
	<b>Total</b>	(Y)	
<b>Subtract:</b> net income (loss) after adjustments (if a loss, enter "0")		(Z)	
<b>Business use of home expenses available for carry-forward</b> (if negative, enter "0") *			

\* (For details see the income tax guide called **Fishing Income**)

**Net income (loss)** (write this amount on line 143 of your return)

(Cette formule est disponible en français)

Please do not use this area

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(see reverse)

## PARTNERSHIP SCHEDULE (FISHING)

- You need a separate schedule for each partnership.
- Complete Area I if the partnership does not have to file a *Partnership Information Return*. Show the names of all partners in the fishing business. Also, show each partner's share of the **Net income (loss) after adjustments** from the front of this form.
- Enter your share of amount (A) below or from copy 2 of Form T5013 Supplementary in Area II. Also, specify any additional expenses that are solely for your part of that income (loss).

### Area I – Details of allocating the income (loss)

Full names of partners	Share of net income after adjustments
Total partnership net income (loss)	(A)

### Area II – Other expenses you can deduct from your share of the partnership net income (loss)

Write your share of amount (A) above or from copy 2 of form T5013 Supplementary.

**Deduct:** Other expenses incurred by you and not included in the partnership fishing income and expense statement (specify):

<b>Total</b>		

Net income (loss) before deducting business use of home expenses

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**Deduct: business use of home expenses** (write the lower of (Y) or (Z) below)

**Net income (loss)** (write this amount on line 143 of your return)

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**Add:** business use of home expenses –

carried forward from prior year

incurred in current year

Total ▶ (Y)

**Subtract:** net income (loss) before deducting business use of home expenses (if a loss, enter "0")

(Z)

**Business use of home expenses available for carry-forward** (if negative, enter "0")\*

\* (For details see the income tax guide called *Fishing Income*).