



STATEMENT OF BUSINESS ACTIVITIES

You have to give us the applicable details in the identification area, as well as the lines that contain a numbered black box.
For more information, see the income tax guide called **Business and Professional Income**.

Identification				Your name				Your social insurance number				
For the period from:		Day	Month	Year	to:	Day	Month	Year	Was 1994 your final year of business? Yes <input type="checkbox"/> No <input type="checkbox"/>			
Name of business						Main product or service						
Business address						Industry code (see the appendix in the <i>Business and Professional Income</i> guide)						
City, town, or municipality, and province				Postal code		Partnership identification number						
Name and address of person or firm preparing this form						Tax shelter identification number						
Business number				Your percentage of the partnership				%				
GST account number												

Income			
Sales, commissions, or fees			
Minus - GST and/or provincial sales tax (if included in sales above)			
- Returns, allowances, and discounts (if included in sales above)			
Total of the above two lines			
Net sales, commissions or fees (line a minus line b)		8123	
Reserves deducted last year			
Other income			
Gross income (total of the above three lines) enter on the appropriate line of your income tax return		8124	
Calculation of cost of goods sold (enter business portion only)			
Opening inventory (include raw materials, goods in process, and finished goods)		8200	
Purchases during the year (net of returns, allowances, and discounts)		8201	
Sub-contracts		8202	
Direct wage costs		8245	
Other costs			
Total of the above five lines			
Minus - Closing inventory (include raw materials, goods in process, and finished goods)		8203	
Cost of goods sold			
Gross profit (line c minus line d)		8125	
Expenses (enter business portion only)			
Advertising		8204	
Bad debts		8205	
Business tax, fees, licences, dues, memberships, and subscriptions			
Delivery, freight, and express		8211	
Fuel costs (except for motor vehicles)		8212	
Insurance		8213	
Interest		8214	
Maintenance and repairs		8215	
Management and administration fees		8216	
Meals and entertainment (allowable portion only)		8217	
Motor vehicle expenses (not including capital cost allowance)		8218	
Office expenses		8219	
Legal, accounting, and other professional fees		8220	
Property taxes		8221	
Rent		8222	
Salaries, wages, and benefits (including employer's contributions)		8223	
Travel		8224	
Telephone and utilities		8225	
Other expenses			
Subtotal			
Capital cost allowance (from Area A on page 3 of this form)		8207	
Allowance on eligible capital property		8246	
Total business expenses (total of the above three lines)			
Net income (loss) before adjustments (line e minus line f)		8237	

Area A - Calculation of capital cost allowance claim

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C below)	4 Proceeds of dispositions in the year (see Areas D and E below)	5 * UCC after additions and dispositions (col. 2 plus 3 minus 4)	6 Adjustment for current year additions (1/2 x (col. 3 minus 4)) If negative, enter "0"	7 Base amount for capital cost allowance (col. 5 minus 6)	8 Rate %	9 CCA for the year (col. 7 x 8 or a lower amount)	10 UCC at the end of the year (col. 5 minus 9)

Total CCA claim for the year (enter this amount, minus any personal portion, on line 8207 on page 1 of this form)

* If you have a negative amount in this column, add it to income as a recapture under "Other income" on page 1 of this form. 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 "Other expenses" on page 1 of this form. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 4 of the *Business and Professional Income* guide.

Area B - 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 8304

Area C - 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 8306

Area D - 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 8305

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

Area E - 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 8307

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

Area F - Details of land additions and dispositions in the year

Total cost of all land additions in the year	8302
Total proceeds from all land dispositions in the year	8303

Note: You cannot claim capital cost allowance on land.