



Statement of Fishing Activities

- For more information on how to complete this form, see Guide T4004, *Fishing Income*.

Identification				Your name				Your social insurance number			
Vessel registration number (VRN)				Account number (15 characters)							
Boat name				City, province or territory				Postal code			
Fiscal period		Year	Month	Day	Year	Month	Day	Was 2012 your final year of fishing? <input type="checkbox"/> Yes <input type="checkbox"/> No			
from:					to:						
Main species				Industry code (see Chapter 2 of Guide T4004)							
Tax shelter identification number				Partnership business number (9 digits)				Your percentage of the partnership %			
Name and address of person or firm preparing this form											

Income		
Fish products		
Other marine products		
Grants, credits, and rebates		
Subsidies		
Compensation for loss of fishing income or property		
Sharesperson income: Name of fishing boat and captain		
Other income (specify)		
Gross income – Total of the above lines (enter this amount on line 170 of your income tax and benefit return)		9600 8299 a

Net income (loss) before adjustments		
Gross income (from line 8299 on page 1)		a
Expenses (enter business part only)		
Bait, ice, salt	9138	
Crew shares	9062	
Fuel and oil costs (except for motor vehicles)	9224	
Gear	9136	
Insurance	8690	
Interest	8710	
Food	8523	
Licences	8760	
Motor vehicle expenses (not including CCA) – see Chart A on page 4	9281	
Office expenses	8810	
Nets and traps	9137	
Legal, accounting, and other professional fees	8860	
Salaries, wages, and benefits (including employer's contributions)	9060	
Repairs: Fishing boat		
Engine		
Electrical equipment		
Total of the above three lines		
Minus: Insurance recovery		
Your cost	8963	
Other expenses	9270	
Subtotal		
Allowance on eligible capital property	9935	
Capital cost allowance (from Area A on page 3)	9936	
Total expenses (total of the above three lines)	9368	
Net income (loss) before adjustments (line a minus line b)		9369 b

Your net income (loss)

Your share of line 9369 on page 1	_____	c
Plus: GST/HST rebate for partners received in the year	9974 _____	
Total (line c plus line 9974)		9943 _____
Minus: Other amounts deductible from your share of net partnership income (loss) (from the chart below)		d
Net income (loss) after adjustments (line d minus line e)		e
Minus: Business-use-of-home expenses (your share of line 3 from the chart below)		f
Net income (loss) after adjustments (line d minus line e)	9945 _____	
Net income (loss) after adjustments (line d minus line e)	9946 _____	
Your net income (loss) (line f minus line 9945) (enter this amount on line 143 of your income tax and benefit return)		

Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

_____	_____
_____	_____
Total (enter this amount on line e above)	_____

Calculating business-use-of-home expenses

Heat	_____	_____
Electricity	_____	_____
Insurance	_____	_____
Maintenance	_____	_____
Mortgage interest	_____	_____
Property taxes	_____	_____
Other expenses (specify) _____	_____	_____
Subtotal	_____	_____
Minus: Personal-use part	_____	_____
Subtotal	_____	_____
Plus: Capital cost allowance (business part only)	_____	_____
Amount carried forward from previous year	_____	_____
Subtotal	_____	1
Minus: Net income (loss) after adjustments (from line f above) (if negative, enter "0")	_____	2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) (if negative, enter "0")	_____	_____
Allowable claim (the lesser of amounts 1 or 2 above) (enter this amount on line 9945 above)	_____	3

Details of other partners

Name and address	Share of net income or (loss) \$	Percentage of partnership %
_____	_____	_____
_____	_____	_____
_____	_____	_____

Details of equity

Total business liabilities	9931 _____
Drawings in 2012	9932 _____
Capital contributions in 2012	9933 _____

Area A – Calculating capital cost allowance (CCA)

Protected B when completed

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 col. 3 minus col. 4)	6 Adjustment for current-year additions $1/2 \times (\text{col. 3} - \text{col. 4})$ If negative, enter "0."	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate %	9 CCA for the year (col. 7 \times col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)

Total CCA on Part XI properties (enter on line 9936 on page 1 the "business" part of this amount **minus** any CCA for business-use-of-home expenses**) ▶

* If you have a negative amount in this column, add it to income as a recapture under "Other income" on the appropriate line on page 1. 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 9270, "Other expenses," on page 1. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 3 of Guide T4004.

** For information on CCA for business-use-of-home expenses, see "Special situations", Chapter 3 of Guide T4004.

Enter the total of line i on line 9936, on page 1.

Area B – Details of equipment additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total equipment additions in the year 9925

Area C – Details of building additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total building additions in the year 9927

Area D – Details of equipment dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Note: If you disposed of property from your fishing business in the year, see Chapter 3 of Guide T4004 for information about your proceeds of disposition.

Total equipment dispositions in the year 9926

Area E – Details of building dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Note: If you disposed of property from your fishing business in the year, see Chapter 3 of Guide T4004 for information about your proceeds of disposition.

Total building dispositions in the year 9928

Area F – 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.

Chart A – Motor vehicle expenses

Enter the kilometres you drove in the fiscal period to earn fishing income	_____	_____	1
Enter the total kilometres you drove in the fiscal period	_____	_____	2
Fuel and oil	_____	_____	3
Interest (see Chart B below)	_____	_____	4
Insurance	_____	_____	5
Licence and registration	_____	_____	6
Maintenance and repairs	_____	_____	7
Leasing (see Chart C below)	_____	_____	8
Other expenses (please specify) _____	_____	_____	9
	_____	_____	10
Total motor vehicle expenses (add lines 3 to 10)	_____	_____	11

Business part: $\left(\begin{array}{l} \text{line 1:} \\ \text{line 2:} \end{array} \right) \times \text{line 11: } ______ = ______ \quad 12$

Business parking fees _____ 13

Supplementary business insurance _____ 14

Allowable motor vehicle expenses (add lines 12, 13, and 14) (enter this amount on line 9281 on page 1) _____

Note: You can claim CCA on motor vehicles in Area A, on page 3.

Chart B – Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period	_____	_____	A
$______ \$10^* \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}$	_____	_____	B

Available interest expense: Amount A or B, whichever is less (enter this amount on line 4 of Chart A) _____

* For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles

Total lease charges incurred in your 2012 fiscal period for the vehicle	_____	_____	1
Total lease payments deducted before your 2012 fiscal period for the vehicle	_____	_____	2
Total number of days the vehicle was leased in your 2012 fiscal period and previous fiscal periods	_____	_____	3
Manufacturer's list price	_____	_____	4
The amount on line 4 or $[\$35,294 + (\text{GST and PST, or HST* on } \$35,294)]$, whichever is more	_____	_____ $\times 85\%$	5
$\frac{[(\$800 + \text{GST and PST, or HST* on } \$800) \times \text{line 3}]}{30}$	_____	_____ $- \text{line 2: } ______ =$	6
$\frac{[(\$30,000 + \text{GST and PST, or HST* on } \$30,000) \times \text{line 1}]}{\text{line 5}}$	_____	_____ $=$	7

Eligible leasing cost: Line 6 or 7, whichever is less (enter this amount on line 8 of Chart A above) _____

* Use a GST rate of 5% or HST rate applicable to your province.