



2015 STATEMENT A

AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals

Protected B when completed

AgriStability and AgriInvest Programs Participant

First Name:	Last Name:	
Telephone (days): ()	Telephone (evenings): ()	Fax Number: ()
If you have a Contact Person check here: <input type="checkbox"/>		
Note: You must complete all details in the Contact Person section each time you submit this form.		
If you would like someone else to provide more information on your behalf, provide all details in the contact person section. This applies to the AgriInvest program only. For AgriStability, please contact your AgriStability Administration.		
To authorize a representative to access tax information, complete Form T1013, <i>Authorizing or Cancelling a Representative</i> .		

Contact Person

Note: If you have a contact person, you must complete this section each time you submit this form.

First Name:	Last Name:		
Business Name:	Address:		
City/Town:	Province:	Postal Code: 	
Telephone (days): ()	Fax Number: ()		
By providing a contact person's name, you are authorizing both the AgriInvest and AgriStability Administrations to receive information from and to disclose information to the contact person, and to make changes to your applications as directed by the contact person.			
Note: The AgriInvest Administration will replace any previous contact person you may have designated with the name you provide here.			

Participant Profile

Participant Identification Number (PIN):		Note: You must supply your PIN unless you have not been assigned one.
Social Insurance Number (SIN):		Industry code:
Number of years you have farmed:		Province of main farmstead:
Was 2015 your final year of farming?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Have you completed a production cycle on at least one of the commodities you produced?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
If "no" to the above question, were you unable to complete a production cycle due to disaster circumstances?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Are you, or anyone who participated in the preparation of this form on your behalf, a current or former federal public office holder or employee of Agriculture and Agri-Food Canada?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Operation **1** of **1**

Method of accounting ☐☐ Partnership

Enter Code 1: If you are using the **accrual** method for tax purposes and the AgriStability and AgriInvest programs.

Enter Code 2: If you are using the **cash** method for tax purposes and the AqrStability and AqrInvest programs.

☐ a crop share (tenant)

Enter the applicable code for each entry on the form. The codes are listed in the Commodity list and in the Program Payment list included in the RC4060, *Farming Income and the AgriStability and AgriInvest Programs Guide*.

[illegible]

Other Farming Income	Line	Amount
Other program payments	9540	
Business Risk Management (BRM) and disaster assistance payments	9544	
Resales, rebates, GST/HST for allowable expenses	9574	
Resales, rebates, GST/HST for non-allowable expenses, and recapture of capital cost allowance (CCA)	9575	
Agricultural contract work	9601	
Patronage dividends	9605	
Interest	9607	
Gravel	9610	
Trucking (farm-related only)	9611	
Resales of commodities purchased	9612	
Leases (gas, oil well, surface, etc.)	9613	
Machine rentals	9614	
Other (specify)	9600	
Total B	\$	

Total A	
Total B	+
Gross Farming Income (enter on line 9959 on page 5 of this form and on line 168 of your income tax return)	\$

Operation 1 of

Round all expense amounts to the nearest dollar.

Non-Allowable Expenses	Line	Amount
Machinery (repairs, licences, insurance)	9760	
Machinery lease/rental	9765	
Advertising and promotion costs	9792	
Building and fence repairs	9795	
Land clearing and draining	9796	
Agricultural contract work	9798	
Other insurance premiums	9804	
Interest (real estate, mortgage, other)	9805	
Memberships/subscription fees	9807	
Office expenses	9808	
Legal and accounting fees	9809	
Property taxes	9810	
Rent (land, buildings, pastures)	9811	
Non-arm's length salaries	9816	
Motor vehicle expenses	9819	
Small tools	9820	
Soil testing	9821	
Licences/permits	9823	
Telephone	9824	
Quota rental (tobacco, dairy)	9825	
Gravel	9826	
Purchases of commodities resold	9827	
Motor vehicle interest and leasing costs	9829	
Allowance on eligible capital property	9935	
Capital cost allowance (Complete form T1175)	9936	
Mandatory inventory adjustments – prior year	9937	
Optional inventory adjustments – prior year	9938	
Other (specify)	9896	
Total E \$		

Summary of Expenses		
	Total C	
	Total D	+
	Total E	+
Total Expenses (enter on line 9968 on page 5)		\$

2015 Statement A

Summary of Income and Expenses

Operation of

Gross Farming Income (enter total from "Summary of income" on page 3)	9959		
Minus: Total Expenses (enter total from "Summary of expenses" on page 4)	9968	-	
Net income (or loss) before adjustments (line 9959 minus line 9968)	9969	=	
			Subtotal
Minus: Other deductions (see line 9940 in the guide)	9940	-	
			Subtotal
Add: Optional inventory adjustment – current year (if applicable)	9941		
Mandatory inventory adjustment – current year (if applicable)	9942	+	
			Total
		=	
		+	
		=	a
Partnership information (if applicable)			
Your share of the amount of line a (enter the dollar amount)			b
Net income (or loss) after adjustments (enter amount a or amount b, whichever applies)	9944		
Add: Adjustment to business-use-of-home expenses (from Area B on Form T1175, if it applies)	9934	+	
			Subtotal
Add: GST/HST rebate for partners received in the year	9974	+	
Net farming income (or loss) (See note below). Enter this amount on line 141 of your income tax return	9946	=	

Note: If you have multiple operations, or additional expenses that apply to partnerships, add the amounts from line 9946 of the following forms:

- Form T1163, *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*
- Form T1164, *Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*

Enter the total on line 141 of your income tax return.

Partnership Information

Note: Ensure you provide your partner/partners' PIN(s).

Partnership Name:		CRA Partnership Number: <input type="text"/>	
AgriStability/AgriInvest Participant Identification Number (PIN)	Only enter the first and last name if the partner is an individual.	Only enter the corporation name if the partner is a corporation.	% share
Enter your percentage share of the partnership			%
<input type="text"/>	Partner's first name:	Partner's last name:	%
<input type="text"/>	Partner's first name:	Partner's last name:	%
<input type="text"/>	Partner's first name:	Partner's last name:	%
<input type="text"/>	Partner's first name:	Partner's last name:	%
<input type="text"/>	Partner's first name:	Partner's last name:	%
<input type="text"/>	Partner's first name:	Partner's last name:	%
<input type="text"/>	Partner's first name:	Partner's last name:	%
<input type="text"/>	Partner's first name:	Partner's last name:	%

2015 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, T1164, T1273, or T1274.
- Round off all amounts to the nearest dollar.

Area A – Calculation of capital cost allowance (CCA)

Protected B when completed

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Total CCA on Part XI properties		(i)
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* If you have a negative amount in this column, add it to income as a recapture on line 9575 of Form T1163, T1164, T1273, or T1274. 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 of Form T1163, T1164, T1273, or T1274. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 in the RC4060, *Farming Income and the AgriStability and AgriInvest Programs Guide* or Chapter 5 in the RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide*.

Part XVII properties (acquired before 1972)

1 Year acquired	2 Kind of property	3 Month of disposition	4 Cost (business portion)	5 Rate (%)	6 CCA for this year	7 Total CCA for this and previous years

Total CCA on Part XVII properties		(ii)
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Enter the total of lines (i) and (ii), **minus** any CCA for business-use-of-home expenses, on line 9936 of Form T1163, T1164, T1273, or T1274. Enter CCA for business-use-of-home expenses in Area B below.

Area B – Business-use-of-home expenses

Include these expenses, and CCA for business-use-of-home expenses, on line 9896 "Other (specify)", of Form T1163, T1164, T1273, or T1274.

Heat	_____
Electricity	_____
Insurance	_____
Maintenance	_____
Mortgage interest	_____
Property taxes	_____
Capital cost allowance	_____
Other expenses	_____
Subtotal	_____

Business-use-of-home expenses carryforward claimed on line 9940 of Form T1163, T1164, T1273, or T1274 **Total** _____

Note: If line 9944 of Form T1163, T1164, T1273, or T1274 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. At line 9934, enter whichever is **less**: your total **or** your loss from line 9944. The amount of your entry will also be available for carry forward to later years. Do not make this adjustment if you are filing this form only to claim additional partnership expenses for which you were not reimbursed. See "Additional expenses (partnerships)" in Chapter 2 in the RC4060, *Farming Income and the AgriStability and AgrInvest Programs Guide* or Chapter 2 in the RC4408, *Farming Income and the AgriStability and AgrInvest Programs Harmonized Guide*.

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 RC4060, *Farming Income and the AgriStability and AgriInvest Programs Guide* or Chapter 5 in the RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide* 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 RC4060, *Farming Income and the AgriStability and AgriInvest Programs Guide* or Chapter 5 in the RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized 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 RC4060, *Farming Income and the AgriStability and AgriInvest Programs Guide* or Chapter 6 in the RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide*.

Area I – Details of equity

Total business liabilities **9931** _____
 Drawings in 2015 **9932** _____
 Capital contributions in 2015 **9933** _____

The personal information collected on this form is protected under the *Privacy Act* and is stored in personal information bank numbers AAFC PPU 183 and CRA PPU 005.