



2019

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

Participant identification	Contact person information
<div>First name</div> <div>Last name</div> <div>Participant Identification Number (PIN) <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-top: 5px;"></div></div> <div>Social insurance number (SIN) <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-top: 5px;"></div></div> <div>Business number (BN) <div style="border: 1px solid black; width: 100px; height: 1.2em; margin-top: 5px;"></div></div> <div>Telephone number</div> <div>Fax number</div> <div>Email address</div>	<div>If you would like someone else to provide more information on your behalf, provide all details in this section. This applies to the AgriInvest program only. For AgriStability, please contact your AgriStability Administration. If you have a contact person check here: <input type="checkbox"/></div> <div>First name</div> <div>Last name</div> <div>Business name</div> <div>Address</div> <div>City/Town<div style="border: 1px solid black; width: 100px; height: 1.2em; margin-top: 5px;"></div></div> <div>Prov/Terr<div style="border: 1px solid black; width: 30px; height: 1.2em; margin-top: 5px;"></div></div> <div>Postal code<div style="border: 1px solid black; width: 50px; height: 1.2em; margin-top: 5px;"></div></div>

Telephone numberFax number**Note:** If you have a contact person, you must complete this section each time you submit this form. The AgriInvest Administration will replace any previous contact person you may have designated with the name you provide here.
By providing a contact person's name, you are authorizing both the AgriStability and AgriInvest 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.

2019 Statement A

Confidential information and participant consent

Agriculture and Agri-Food Canada (AAFC) and the Canada Revenue Agency (CRA) are committed to protecting the privacy of your information. The information on this Statement A (hereafter this form), which includes Statement B where you have other farming operations, is collected under the authority of the Farm Income Protection Act and will be used exclusively for the purposes of:

- administering your participation in the AgriStability and AgrilInvest programs
- determining your eligibility for benefits
- verifying the information submitted
- issuing tax receipts
- administering benefits under other farm income and special assistance programs
- audit, analysis, and evaluation of the AgriStability and AgrilInvest and other farm income and special assistance programs by the Administration, AAFC, the provincial or territorial governments or third parties engaged for that purpose

The social insurance number (SIN) is collected under the authority of section 19 of the Farm Income Protection Act for the purposes of reporting a taxable benefit to the CRA.

By completing this form, you authorize the Administration, the provincial and territorial governments, administrators of other farm income and special assistance programs, and third parties possessing information relevant to the administration of, and your participation in, the AgriStability and AgrilInvest programs to share such information with AAFC.

By completing this form, you authorize the CRA to share information from this form with AAFC, and you authorize AAFC, where relevant, to share the information on the form and any additional information that is provided as the application is processed, with the CRA, the Administration, provincial and territorial governments and with the administrators of other federal/provincial farm programs.

If you do not consent to the sharing of information described herein, you may be ineligible to participate in the AgriStability or AgrilInvest programs or receive benefits or adjustments to benefits under the AgriStability and AgrilInvest programs.

You have the right to access the personal information held by federal departments and to request changes to incorrect personal information. For more information about your rights regarding the Privacy Act, contact the Access to Information and Privacy Directorate at the Canada Revenue Agency at ATIP-AIPRP@cra-arc.gc.ca or the AAFC Access to Information and Privacy Coordinator at aafc.atip-aiprp.aac@canada.ca and reference CRA PPU 005, CRA PPU 025 and/or AAFC PPU 183.

In addition, by submitting this form for benefits under the AgriStability and AgrilInvest programs, you:

- 1) certify that the information provided is complete and correct
- 2) declare that the structure of this farming operation has not been altered or created for the purpose of manipulating program benefits or avoiding prescribed maximum limits on program payments
- 3) understand and agree that any Interim or Targeted Advance payment of AgriStability program funds will be deducted in the calculation of a final AgriStability program payment
- 4) agree that you will repay any amounts paid to you by the AgriStability and AgrilInvest programs that are in excess of the amount calculated under the program rules and understand that any amount you owe to the Crown may be subtracted from any payments to be sent to you by the Crown
- 5) understand that interest will be charged on overpayments
- 6) understand and agree that the information you submit may be combined with the information of other participants for the purposes of determining AgriStability and AgrilInvest benefits, and consent to the disclosure of information pertaining to you or your financial affairs to the other participants who are being combined with your information
- 7) understand and certify that where you have provided information about other individuals or entities you have been authorized by those individuals or entities to provide that information
- 8) understand and agree that where you have provided information about other individuals or entities, if they request to see the information you have submitted about them, the Administration will give them access to that information
- 9) understand and agree that the person you identified on this form as your contact person may receive information relating to your application from the Administration and may instruct the Administration to modify information relating to your application
- 10) consent to third parties, CRA, and other government programs disclosing to the Administration, upon its request, any information pertaining to you or your financial affairs which the Administration considers necessary for the purpose of verifying the AgriStability and AgrilInvest benefit or the information provided on this form
- 11) understand that it is a criminal offence to make a false statement in application for program benefits and any declarations made are subject to audit

Additional information

Information collected on pages 1 and 2 of this form is used for AgriStability and AgrilInvest program purposes and will be forwarded to your Administration. The information will not be retained by the CRA.

Information on pages 3, 4, and 5 is used by the CRA for tax purposes, and for AgriStability and AgrilInvest program purposes. This information will be shared by both the CRA and the AgriStability and AgrilInvest programs and will be retained by the CRA.

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

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

Round all income amounts to the nearest dollar.

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

Commodity purchases and repayment of program benefits	Code	Amount	Non-allowable expenses	Line	Amount
Point of sale adjustments	575		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	
Total C: Total commodity purchases and repayment of program benefits	9960	\$			

[illegible]Page 4 of 5

Operation of

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2019 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 all amounts to the nearest dollar.

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	1
Electricity	2
Insurance	3
Maintenance	4
Mortgage interest	5
Property taxes	6
Capital cost allowance	7
Other expenses (specify)	8
Subtotal: Add amounts 1 to 8	9
Business-use-of-home expenses carryforward claimed on line 9940 of form T1163, T1164, T1273, or T1274	10
Total: Add amounts 9 and 10	

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. You can also carry forward this amount 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 AgriInvest Programs Guide or Chapter 2 in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Area A – Calculation of capital cost allowance (CCA) claim

Part XI properties (acquired after 1971)

Part XI properties (acquired after 1971)												
1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Area B and C)	4 Cost of additions from column 3 which are AIP or zero-emission vehicles (ZEV) (new property must be available for use in the year) Note 1	5 Proceeds of dispositions in the year (see Area D and E)	6 ^a UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)	7 Proceeds of dispositions available to reduce additions of AIP and ZEV (col. 5 minus col. 3 plus column 4). If negative, enter "0." Note 2	8 UCC adjustment for current-year additions of AIP and ZEV (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0." Note 3	9 Adjustment for current-year additions subject to the half year-rule 1/2 multiplied by (column 3 minus column 4 minus column 5). If negative, enter "0"	10 Base amount for CCA (col. 6 plus col. 8 minus col. 9)	11 CCA Rate %	12 CCA for the year (col. 10 multiplied by col. 11 or a lower amount)	13 UCC at the end of the year (col. 6 minus col. 12)
Total CCA on Part XI properties**:										Total of column 12	▲ (i)	

* If you have a negative amount in column 6, add it to income as a recapture on line 9575 of form T1163, T1164, T1273, or T1274. If no property is 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 of the RC4060, Farming Income and the AgriStability and AgrilInvest Programs Guide or Chapter 5 of the RC4408, Farming Income and the AgriStability and AgrilInvest Programs Harmonized Guide.

** For information on CCA for "Calculation of business-use-of-home expenses," see "Special situations" in Chapter 4 of guide RC4060 or Chapter 5 of guide RC4408. To help you calculate the capital cost allowance claim, use the calculation charts in Areas B to F.

Note 1 : Columns 4, 7, and 8 apply only to accelerated investment incentive properties (AIPs) (see Regulation 1104(4) of the Income Tax Regulations for the definition), zero-emission vehicles, and zero-emission passenger vehicles. In this chart ZEV represents both zero emission vehicles and zero-emission passenger vehicles. An AIP is a property (other than ZEV) that you acquired a November 20, 2018 and became available for use before 2028. A ZEV is a motor vehicle included in Class 54 and 55 that you acquired after March 18, 2019 and became available for use before 2028. For more information on AIP and ZEV, see Chapter 4 of guide RC44060 or Chapter 5 of guide RC4408 for more information.

Note 2: The proceeds of disposition of a zero-emission passenger vehicle (ZEPV) that has been included in Class 54 and that is subject to the \$55,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$55,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, the government proposes that the actual cost of the vehicle be adjusted for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. For more information on proceeds of disposition, read "Class 54 (30%) and Class 55 (40%) – Zero-emission vehicles" in guide RC4060 or RC4408.

Note 3: The relevant factors for properties available for use before 2024 are 2 1/3 (class 43.1 and class 54), 1 (classes 43.2 and 53), 1 1/2 (class 55), and 0.5 for the remaining accelerated investment incentive properties.

For more information on accelerated investment incentive properties, see guide RC4060, guide RC4408, or go to canada.ca/taxes-accelerated-investment-income.

Part XVII properties (acquired before 1972)

Part XVII properties (acquired before 1972)						
1 Year acquired	2 Kind of property	3 Month of disposition	4 Cost (business part)	5 Rate (%)	5 CCA for this year	7 Total CCA for this and previous year
Total CCA on Part XVII properties: Total of column 6						(ii)

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.

Area B – 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: Total of column 5 **9925****Area C – 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: Total of column 5 **9927****Area D – Equipment dispositions in the year**

1 Class number	2 Property description	3 Proceeds of disposition (should no be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total equipment dispositions in the year: Total of column 5 **9926****Area E – Building dispositions in the year**

1 Class number	2 Property description	3 Proceeds of disposition (should no be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total building dispositions in the year: Total of column 5 **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 F – 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 G – 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 depreciable property included in class 14.1. 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.

Details of equity

Total business liabilities **9931** _____
 Drawings in 2019 **9932** _____
 Capital contributions in 2019 **9933** _____