



2022

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

Participant identification	Contact person information
First name	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, tick here: <input type="checkbox"/>
Last name	
Participant identification number (PIN) <input type="text"/>	First name
Social insurance number (SIN) <input type="text"/>	Last name
Business number (BN) <input type="text"/>	Business name
Telephone number <input type="text"/> <b>Cellphone</b> number <input type="text"/>	Address
Fax number <input type="text"/>	City/Town <input type="text"/> Prov/Terr <input type="text"/> Postal code <input type="text"/>
Email address <input type="text"/>	Telephone number <input type="text"/> <b>Cellphone</b> number <input type="text"/>
	Fax number <input type="text"/>
	<b>Note:</b> 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.
	<b>Federal public office holder or employee of AAFC</b>
	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

Farming information
Province/Territory of main farmstead <input type="text"/>
Number of years you have farmed <input type="text"/>
Was 2022 your final year of farming? <input type="checkbox"/> Yes <input type="checkbox"/> No
Industry code <input type="text"/>
Have you completed a production cycle on at least one of the commodities you produced? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you ticked "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

## 2022 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 Form T1164, 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 programs and other farm income and special assistance programs by the Administration, AAFC, the provincial or territorial governments or third parties engaged for that purpose

AAFC collects your social insurance number (SIN), under the authority of section 19 of the Farm Income Protection Act, to report 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](mailto:ATIP-AIPRP@cra-arc.gc.ca) or the AAFC Access to Information and Privacy Coordinator at [aafc.atip-aiprp.aac@agr.gc.ca](mailto:aafc.atip-aiprp.aac@agr.gc.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.

## 2022 Statement A

**Identification – Complete a Form T1164 (Statement B) for each additional farming operation.**

Operation 1 of  

Farm name		Method of accounting																												
<input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Partnership		Enter Code 1: If you are using the <b>accrual</b> method for tax purposes and the AgriStability and AgriInvest programs.																												
<b>Note:</b> If you indicate you are in a partnership, complete the partnership information section on page 5.																														
Fiscal period  From: <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td colspan="2">Year</td> <td colspan="2">Month</td> <td colspan="2">Day</td> </tr> </table> To: <table border="1"> <tr> <td>2</td><td>0</td><td>2</td><td>2</td><td></td><td></td><td></td><td></td> </tr> <tr> <td colspan="2">Year</td> <td colspan="2">Month</td> <td colspan="2">Day</td> <td colspan="2"></td> </tr> </table>								Year		Month		Day		2	0	2	2					Year		Month		Day				Enter Code 2: If you are using the <b>cash</b> method for tax purposes and the AgriStability and AgriInvest programs.
Year		Month		Day																										
2	0	2	2																											
Year		Month		Day																										
Was your farming operation involved in any of the following? (Tick all applicable boxes for this operation.)																														
<input type="checkbox"/> a member of a feeder association <input type="checkbox"/> a crop share (landlord) <input type="checkbox"/> a crop share (tenant)																														

## Income

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.

[illegible]

## 2022 Statement A

## Expenses

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 expense amounts to the nearest dollar.

[illegible]

## 2022 Statement A

Summary of income and expenses		Operation	1	of	1
Gross farming income (enter total from "Summary of income" on page 3) . . . . .	9959				
Total expenses (enter total from "Summary of expenses" on page 4) . . . . .	9968				
<b>Net income (loss) before adjustments</b> (line 9959 minus line 9968) . . . . .	9969				
Other deductions (see line 9940 in the Guide RC4060) . . . . .	9940				
Subtotal: Line 9969 <b>minus</b> line 9940					
Optional inventory adjustment – current year (if applicable) . . . . .	9941				
Mandatory inventory adjustment – current year (if applicable) . . . . .	9942				
Subtotal: Line 9941 <b>plus</b> line 9942					
Subtotal: Amount A <b>plus</b> amount B					
<b>Partnership information</b> (if applicable)					
Your share of amount C or the amount from your T5013 slip (enter the dollar amount) . . . . .	D				
<b>Return of fuel charge proceeds to farmers tax credit</b> allocated to you in the year (box 237 of your T5013 slip or amount provided by your partnership in a letter) . . . . .	9951				
Subtotal: Amount D <b>plus</b> line 9951					
<b>Net income (loss) after adjustments</b> (enter amount C or E, whichever applies) . . . . .	9944				
Adjustment to business-use-of-home expenses (from Form T1175, if it applies) . . . . .	9934				
GST/HST rebate for partners received in the year . . . . .	9974				
<b>Net farming income (loss).</b> Add lines 9944, 9934, and 9974. See the following <a href="#">note</a> . (Enter this amount on line 14100 of your income tax return.) . . . . .	9946				
<p><b>Note:</b> If you have multiple operations, or additional expenses that apply to partnerships, add the amounts from line 9946 of the following forms:</p> <ul style="list-style-type: none"> <li>Form T1163, Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals</li> <li>Form T1164, Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations</li> </ul> <p>Enter the total on line 14100 of your income tax return.</p>					

[illegible]



DRAFT EAS COPY 2023-01-30

## 2022 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**

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 Cost of additions from column 3 that are DIEPs (property must be available for use in the year)  <b>Note 1</b>	5 Proceeds of dispositions in the year (see Areas D and E below)	6 Proceeds of dispositions of DIEP (enter amount from col. 5 that relates to DIEP from col. 4)	7* UCC after additions and dispositions (col. 2 <b>plus</b> col. 3 <b>minus</b> col. 5)	8 UCC of DIEP (col. 4 minus col. 6)  <b>Note 2</b>	9 Immediate expensing amount for DIEPs  <b>Note 3</b>	10 Cost of remaining additions after immediate expensing (col. 3 <b>minus</b> col. 4 <b>plus</b> col. 8 <b>minus</b> col. 9)
<b>Total immediate expensing claim for the year: Total of column 9 ►</b>									i

11 Cost of remaining additions from column 10 that are AIIPIs or ZEVS  <b>Note 4</b>	12 Remaining UCC after immediate expensing (col. 7 <b>minus</b> col. 9).  <div></div>	13 Proceeds of dispositions available to reduce additions of AIIPIs and ZEVS (col. 5 <b>minus</b> col. 6 <b>minus</b> col. 10 <b>plus</b> col. 11). If negative, enter "0"  <b>Note 5</b>	14 UCC adjustment for current-year additions of AIIPIs and ZEVS (col. 11 <b>minus</b> col. 13) <b>multiplied</b> by the relevant factor. If negative, enter "0"  <b>Note 6</b>	15 Adjustment for current-year additions subject to the half-year rule.  1/2 <b>multiplied</b> by (col. 10 <b>plus</b> col. 6 <b>minus</b> col. 11 <b>minus</b> col. 5). If negative, enter "0"	16 Base amount for CCA (col. 12 <b>plus</b> col. 14 <b>minus</b> col. 15)	17 CCA rate %	18 CCA for the year (col. 16 <b>multiplied</b> by col. 17 or a lower amount, <b>plus</b> col. 9)	19 UCC at the end of the year (col. 7 <b>minus</b> col. 18)
<b>Total CCA claim for the year: Total of column 18 (enter on line 9936 of Part 4 amount ii ► minus any personal part and any CCA for business-use-of-home expenses**)</b>								ii

\* If you have a negative amount in column 7, 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 unless it is a DIEP. For more information, see Chapter 4 of the RC4060, Farming Income and the AgriStability and AgriInvest Programs Guide or Chapter 5 of the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

\*\* For information on CCA for calculating 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 H.

See next page for notes 1 to 6.

**Note 1:** Columns 4, 6, 8 and 9 apply only to designated immediate expensing properties (DIEPs). See subsection 1104(3.1) of the federal Income Tax Regulations for the definitions. A DIEP is a property that you acquired after December 31, 2021, and that became available for use in the current year. For more information, see Guide RC4060 or Guide RC4408.

**Note 2:** The amount you enter in column 8 must not exceed the amount in column 7. If the amount in column 7 is negative, enter "0."

**Note 3:** The immediate expensing applies to DIEPs included in column 8. The total immediate expensing amount for the tax year (total of column 9) is limited to the lesser of:

- the immediate expensing limit, which is equal to one of the following, whichever is applicable:
  - \$1.5 million, if you are not associated with any other eligible person or partnership (EPOP) in the tax year
  - amount iv of Area G, if you are associated with one or more EPOPs in the tax year
  - zero, if you are associated with one or more EPOPs and an agreement that assigns a percentage to one or more of the associated EPOPs was not filed with the minister in a prescribed form
  - any amount allocated by the minister under subsection 1104(3.4) of the Regulations
- the UCC of DIEPs in column 8
- the amount of income, if any, earned from the source of income that is a business (before any CCA deductions) in which the relevant DIEP is used for the tax year

For more information, see Guide RC4060 or Guide RC4408.

**Note 4:** Columns 11, 13 and 14 apply only to accelerated investment incentive properties (AIIPs) (see subsection 1104(4) of the federal Income Tax Regulations for the definition), zero-emission vehicles (ZEVs), zero-emission passenger vehicles (ZEPVs) and other eligible zero-emission automotive equipment and vehicles that become available for use in the year. In this chart, ZEV represents zero-emission vehicles, zero-emission passenger vehicles and other eligible zero-emission automotive equipment and vehicles. An AIIP is a property (other than ZEV) that you acquired after November 20, 2018, and that became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and that became available for use before 2028, or eligible zero-emission automotive equipment and vehicles included in Class 56 acquired after March 1, 2020, and that became available for use before 2028. For more information on AIIP and ZEV, see Chapter 4 of Guide RC4060 or Chapter 5 of Guide RC4408.

**Note 5:** The proceeds of disposition of a ZEPV that has been included in Class 54 and that is subject to the \$59,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$59,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, you will have to adjust the actual cost of the vehicle for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. The proceeds of disposition of a passenger vehicle purchased after April 18, 2021, that has been included in Class 10.1 and that is subject to the \$34,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$34,000 as a proportion of the actual cost of the vehicle. If the passenger vehicle in Class 10.1 is not designated for immediate expensing treatment, this special rule does not apply. For more information on proceeds of disposition, read "Class 10.1 (30%)" and "Class 54 (30%)" in Guide RC4060 or RC4408.

**Note 6:** The relevant factors for properties available for use before 2024 are 2 1/3 (Classes 43.1, 54 and 56), 1 1/2 (Class 55), 1 (Classes 43.2 and 53), 0 (Classes 12, 13, 14 and 15) and 1/2 for the remaining AIIPs.

For more information on AIIPs, see Guide RC4060, Guide RC4408, or go to [canada.ca/taxes-accelerated-investment-income](https://canada.ca/taxes-accelerated-investment-income).

## Part XVII properties (acquired before 1972)

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

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 <b>minus</b> 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 <b>minus</b> 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 <b>minus</b> 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 .....	<b>9923</b>	
Total proceeds from all land dispositions in the year .....	<b>9924</b>	

**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 – Agreement between associated eligible persons or partnerships (EPOPs)**

Are you associated in the fiscal period with one or more EPOPs **that you** have entered into an agreement under subsection 1104(3.3) of the Regulations? ..... Yes ☐ No ☐

If you answered **yes**, fill in the table below.

Enter **the** percentage assigned to each associated EPOP (including your business) as determined in the agreement.

This percentage will be used to allocate the immediate expensing limit. The total of **all percentages** assigned under the agreement should not exceed 100%. If the total does exceed 100%, then the associated group has an immediate expensing limit of **zero**. For more information about the immediate expensing limit, see Guide RC4060 or Guide RC4408.

1 Name of the EPOP	2 Identification number <b>Note 7</b>	3 Percentage assigned under the agreement
Total of percentage assigned: Total of column 3 ►		

**Immediate expensing limit allocated to your business:** Multiply 1.5 million by the percentage assigned to your business in column 3 (see **note 8**) ..... iv

**Note 7:** The identification number is **the EPOP's social insurance number, business number or partnership account number**.

**Note 8:** If the total of column 3 exceeds 100%, enter "0."

**Area H – Quota additions and dispositions in the year**

Total cost of all quota additions in the year .....	<b>9929</b> .....
Total proceeds from all quota dispositions in the year .....	<b>9930</b> .....
<b>Note:</b> 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 .....	<b>9931</b> .....
Drawings in 2022 .....	<b>9932</b> .....
Capital contributions in 2022 .....	<b>9933</b> .....

Privacy Act, personal information bank numbers AAFC PPU 183 and CRA PPU 005.