

2000 NISA/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 or Form T1164.
Round off all amounts to the nearest dollar.

Area A - Calculation of capital cost allowance (CCA)

Part XI properties (acquired after 1971) table with columns 1-10: Class number, Undepreciated capital cost (UCC), Cost of additions, Proceeds of disposition, UCC after additions and dispositions, Adjustment for current year additions, Base amount for CCA, Rate, CCA for the year, UCC at the end of the year. Includes a Total CCA on Part XI properties row and a note about negative amounts.

Part XVII properties (acquired before 1972) table with columns 1-7: Year acquired, Kind of property, Month of disposition, Cost (business portion), Rate, Allowance for this year, Total allowance for this and previous years. Includes a Total CCA on Part XVII properties row.

Enter the total of lines (i) and (ii) on line 9936 on page 3 of Form T1163 or T1164. If any of the amount on line 9936 is for CCA on business-use-of-home expenses, also enter that part of your CCA in Area B below.

Area B - Business-use-of-home expenses

Include these expenses on the appropriate lines on page 3 of Form T1163 or Form T1164, if they apply. List: Heat, Electricity, Insurance, Maintenance, Mortgage interest, Property taxes, Capital cost allowance, Other expenses, Sub-total, Business-use-of-home expense carryforward. Includes a Note about negative amounts.

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 guide called *Farming Income and NISA* 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 <i>Farming Income and NISA</i> .		

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 guide called <i>Farming Income and NISA</i> .		

Area I – Details of equity

Total business liabilities	9931	_____
Drawings in 2000	9932	_____
Capital contributions in 2000	9933	_____