

**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)									
1	2	3	4	5 *	6	7	8	9	10
Class number	Undepreciated capital cost (UCC) at the start of the year	Cost of additions in the year (see areas C and D on page 2)	Proceeds of disposition in the year (see areas E and F on page 2)	UCC after additions and dispositions (column 2 plus 3 minus 4)	Adjustment for current year additions (1/2 x (column 3 minus 4)) (if negative, enter "0")	Base amount for CCA (column 5 minus 6)	Rate (%)	CCA for the year (column 7 x 8 or an adjusted amount)	UCC at the end of the year (column 5 minus 9)
<b>Total CCA on Part XI properties</b> ▶									(i)

\* If you have a negative amount in this column, add it to income as a recapture on line 9575 on page 2 of Form T1163 or T1164. 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, "Other expenses," on page 3 of Statement A or Statement B. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of the guide called *Farming Income and NISA*.

Part XVII properties (acquired before 1972)						
1	2	3	4	5	6	7
Year acquired	Kind of property	Month of disposition	Cost (business portion)	Rate (%)	Allowance for this year	Total allowance for this and previous years
<b>Total CCA on Part XVII properties</b> ▶						(ii)

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.

Heat	_____	_____
Electricity	_____	_____
Insurance	_____	_____
Maintenance	_____	_____
Mortgage interest	_____	_____
Property taxes	_____	_____
Capital cost allowance	_____	_____
Other expenses	_____	_____
Sub-total		_____
Business-use-of-home expense carryforward claimed on line 9940 on page 4 of Form T1163 or Form T1164.		_____
<b>Total</b>		_____

**Note:**  
If line 9944 on page 4 of Form T1163 or Form T1164 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 carryforward to later years. Do not make this adjustment if you are filing Form T1175 only to claim additional partnership expenses for which you were not reimbursed. See "Additional expenses (partnerships)" on page 10 of *Farming Income and NISA*.

**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)
<b>Total equipment additions in the year</b>				<b>9925</b>

**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)
<b>Total building additions in the year</b>				<b>9927</b>

**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)
<b>Total equipment dispositions in the year</b>				<b>9926</b>

**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)
<b>Total building dispositions in the year</b>				<b>9928</b>

**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	<b>9923</b>	_____
Total proceeds from all land dispositions in the year	<b>9924</b>	_____
<b>Note:</b> 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	<b>9929</b>	_____
Total proceeds from all quota dispositions in the year	<b>9930</b>	_____
<b>Note:</b> 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	<b>9931</b>	_____
Drawings in 2000	<b>9932</b>	_____
Capital contributions in 2000	<b>9933</b>	_____