Canada Revenue Agency | Agence du revenu du Canada

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AgriStability AgriInvest

2010 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)

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 areas C and D on page 2)	4 Proceeds of disposition in the year (see areas E and F on page 2)	5* UCC after additions and dispositions (col. 2 **plus** col. 3 **minus** col. 4)	6 Adjustment for current-year additions 1/2 x (col. 3 **minus** col. 4) (if negative, enter "0")	7 Base amount for CCA (col. 5 **minus** col. 6)	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 **minus** col. 9)

Total CCA on Part XI properties ▶ _____ **(i)**

* 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)**

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 carryforward 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*.

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca** ou au **1-800-959-3376**.)

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Area C – Details of equipment additions in the year

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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 AgiInvest 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 2010	9932	
Capital contributions in 2010	9933	