



## 2018 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 . . . . .	_____
Electricity . . . . .	_____
Insurance . . . . .	_____
Maintenance . . . . .	_____
Mortgage interest . . . . .	_____
Property taxes . . . . .	_____
Capital cost allowance . . . . .	_____
Other expenses (specify) _____	_____
	<b>Subtotal</b> _____
Business-use-of-home expenses carryforward claimed on line 9940 of Form T1163, T1164, T1273, or T1274 . . . . .	_____
	<b>Total</b> _____

**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 carry forward 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)												
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 below)	4 Cost of additions from column 3 which are AIIIP (new property must be available for use before 2024)  See note 1 below	5 Proceeds of dispositions in the year (see Area D and E below)	6* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)	7 Proceeds of dispositions available to reduce additions of AIIIP (col. 5 minus col. 3 plus column 4). If negative, enter "0"	8 UCC adjustment for current-year additions of AIIIP (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0".  See note 2 below	9 Adjustment for current-year additions subject to the half year- rule 1/2 multiplied by (col. 3 minus col. 4 minus col. 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)
<b>Total CCA on Part XI properties** ►</b>												<b>(i)</b>

\* 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.

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

**Note 1:** Columns 4, 7, and 8 apply only to the accelerated investment incentive properties that became available for use during the year. See proposed Regulation 1104(4) for the definition of accelerated investment incentive property (AIIIP) which may apply to certain additions acquired after November 20, 2018.

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

For more information on accelerated investment incentive property, see Guide RC4060, Guide RC4408, or go to [canada.ca/taxes-accelerated-investment-income](http://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 years
<b>Total CCA on Part XVII properties ►</b>						<b>(ii)</b>
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 above.						

**Area B – Details of 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)
<b>Total equipment additions in the year</b>				<b>9925</b>

**Area C – Details of 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)
<b>Total building additions in the year</b>				<b>9927</b>

**Area D – Details of equipment dispositions in the year**

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total equipment dispositions in the year</b>				<b>9926</b>

**Area E – Details of building dispositions in the year**

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (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 RC4060, Farming Income and the AgriStability and AgrInvest Programs Guide or Chapter 5 in the RC4408, Farming Income and the AgriStability and AgrInvest Programs Harmonized Guide for information about your proceeds of disposition.

**Area F – 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 the RC4060, Farming Income and the AgriStability and AgrInvest Programs Guide or Chapter 5 in the RC4408, Farming Income and the AgriStability and AgrInvest Programs Harmonized Guide.	

**Area G – 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 depreciable property included in class 14.1. For more information, see Chapter 4 in the RC4060, Farming Income and the AgriStability and AgrInvest Programs Guide or Chapter 5 in the RC4408, Farming Income and the AgriStability and AgrInvest Programs Harmonized Guide.	

**Details of equity**

Total business liabilities .....	<b>9931</b> _____
Drawings in 2018 .....	<b>9932</b> _____
Capital contributions in 2018 .....	<b>9933</b> _____

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