



Statement of Fishing Activities

Early access draft
2013-11-25

• For more information on how to complete this form, see Guide T4004, *Fishing Income*.

Identification	
Your name	Your social insurance number
Vessel registration number (VRN)	Account number (15 characters)
Boat name	City, province or territory
Fiscal period from: Year Month Day to: Year Month Day	Postal code
Main species	Was 2013 your final year of fishing? <input type="checkbox"/> Yes <input type="checkbox"/> No
Industry code (see Chapter 2 of Guide T4004)	
Tax shelter identification number	Partnership business number (9 digits)
	Your percentage of the partnership %
Name and address of person or firm preparing this form	

Internet business activities

How many Internet webpages and websites does your business earn income from? Enter "0" if none. _____

Provide the main webpage or site address(es) (also known as URL address(es)):

http:// _____

http:// _____

http:// _____

http:// _____

http:// _____

Percentage of your gross income generated from the webpages and websites. (If no gross income was generated from the Internet, enter "0") _____ %

Income

Fish products	_____
Other marine products	_____
Grants, credits, and rebates	_____
Subsidies	_____
Compensation for loss of fishing income or property	_____
Sharesperson income: Name of fishing boat and captain	_____
Other income (specify) _____	_____
Gross income – Total of the above lines (enter this amount on line 170 of your income tax and benefit return)	9600 8299 _____ a

Net income (loss) before adjustments

Gross income (from line 8299 on page 1)		_____ a
Expenses (enter business part only)		
Bait, ice, salt	9138	_____
Crew shares	9062	_____
Fuel and oil costs (except for motor vehicles)	9224	_____
Gear	9136	_____
Insurance	8690	_____
Interest	8710	_____
Food	8523	_____
Licences	8760	_____
Motor vehicle expenses (not including CCA) – see Chart A on page 4	9281	_____
Office expenses	8810	_____
Nets and traps	9137	_____
Legal, accounting, and other professional fees	8860	_____
Salaries, wages, and benefits (including employer's contributions)	9060	_____
Repairs: Fishing boat		_____
Engine		_____
Electrical equipment		_____
Total of the above three lines		_____
Minus: Insurance recovery		_____
Your cost	8963	_____
Other expenses (specify)	9270	_____
Subtotal		_____
Allowance on eligible capital property	9935	_____
Capital cost allowance (from Area A on page 4)	9936	_____
Total expenses (total of the above three lines)	9368	_____
Net income (loss) before adjustments (line a minus line b)	9369	_____ b

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Your net income (loss)

Your share of line 9369 above		_____ c
Plus: GST/HST rebate for partners received in the year	9974	_____
Total (line c plus line 9974)		_____
Minus: Other amounts deductible from your share of net partnership income (loss) (from the chart below)	9943	_____ d
Net income (loss) after adjustments (line d minus line e)		_____ e
Minus: Business-use-of-home expenses (your share of line 3 from the chart below)	9945	_____ f
Your net income (loss) (line f minus line 9945) (enter this amount on line 143 of your income tax and benefit return)	9946	_____

Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

_____	_____
_____	_____
Total (enter this amount on line e above)	_____

Calculating business-use-of-home expenses

Heat	_____	_____
Electricity	_____	_____
Insurance	_____	_____
Maintenance	_____	_____
Mortgage interest	_____	_____
Property taxes	_____	_____
Other expenses (specify)	_____	_____
Subtotal		_____
Minus: Personal-use part		_____
Subtotal		_____
Plus: Capital cost allowance (business part only)		_____
Amount carried forward from previous year		_____
Subtotal		_____ 1
Minus: Net income (loss) after adjustments (from line f above) (if negative, enter "0")		_____ 2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) (if negative, enter "0")		_____
Allowable claim (the lesser of amounts 1 or 2 above) (enter this amount on line 9945 above)		_____ 3

Details of other partners		Share of net income or (loss)	Percentage of partnership
Name and address		\$	%
Name and address		\$	%
Name and address		\$	%

Details of equity		9931	
Total business liabilities			
Drawings in 2013		9932	
Capital contributions in 2013		9933	

Area A – Calculating capital cost allowance (CCA)

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 Proceeds of dispositions in the year (see areas D and E below)	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 (enter on line 9936 on page 2 the "business" part of this amount minus any CCA for business-use-of-home expenses**) i

* If you have a negative amount in this column, add it to income as a recapture on line 9600, "Other income" on page 1. 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 9270, "Other expenses," on page 2. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 3 of Guide T4004.

** For information on CCA for business-use-of-home expenses, see "Special situations", Chapter 3 of Guide T4004. Enter the total of line i on line 9936, on page 2.

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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)

Total equipment additions in the year 9925

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)

Total building additions in the year 9927

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)

Note: If you disposed of property from your fishing business in the year, see Chapter 3 of Guide T4004 for information about your proceeds of disposition.

Total equipment dispositions in the year 9926

Area E – Details of building dispositions in the year

Protected B when completed

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)

Note: If you disposed of property from your fishing business in the year, see Chapter 3 of Guide T4004 for information about your proceeds of disposition.

Total building dispositions in the year **9928**

Area F – 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.

Chart A – Motor vehicle expenses

Enter the kilometres you drove in the fiscal period to earn fishing income 1

Enter the total kilometres you drove in the fiscal period 2

Fuel and oil	3
Interest (see Chart B below)	4
Insurance	5
Licence and registration	6
Maintenance and repairs	7
Leasing (see Chart C below)	8
Other expenses (please specify)	9
.....	10
Total motor vehicle expenses (add lines 3 to 10)	11

Business part: $\left(\frac{\text{line 1:}}{\text{line 2:}} \right) \times \text{line 11:}$ = 12

Business parking fees 13

Supplementary business insurance 14

Allowable motor vehicle expenses (add lines 12, 13, and 14) (enter this amount on line 9281 on page 2)

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Note: You can claim CCA on motor vehicles in Area A, on page 3.

Chart B – Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period A

$\$10^*$ \times the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) B

Available interest expense: Amount A or B, whichever is less (enter this amount on line 4 of Chart A)

* For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles

Total lease charges incurred in your 2013 fiscal period for the vehicle 1

Total lease payments deducted before your 2013 fiscal period for the vehicle 2

Total number of days the vehicle was leased in your 2013 fiscal period and previous fiscal periods 3

Manufacturer's list price 4

The amount on line 4 or [\$35,294 R (GST* and PST, or HST* on \$35,294 whichever is more) \times 85 %] 5

$\frac{[(\$800 + \text{GST}^* \text{ and PST, or HST}^* \text{ on } \$800) \times \text{line 3}]}{30} - \text{line 2:}$ 6

$\frac{[(\$30,000 + \text{GST}^* \text{ and PST, or HST}^* \text{ on } \$30,000) \times \text{line 1}]}{\text{line 5}}$ 7

Eligible leasing cost: Line 6 or 7, whichever is less (enter this amount on line 8 of Chart A above)

* Use a GST rate of 5% or HST rate applicable to your province.