

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

Your name										Your social insurance number											
Vessel registration number (VRN)										Program account number (15 characters)											
Boat name							City			Province or territory			Postal code								
Fiscal period		From:		Year		Month		Day		To:		Year		Month		Day		Was 2015 your last year of fishing? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Main species										Industry code (see Chapter 2 of Guide T4004)											
Accounting method <input type="checkbox"/> Cash <input type="checkbox"/> Accrual				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		
Shareperson income (specify name of fishing boat and captain below)		
Other income (specify) _____	9600	
Gross income – Total of the above lines (enter this amount on line 170 of your income tax and benefit return)	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 (amount from Area A on page 3)	9936			
Total expenses (total of the above three lines)	9368			
Net income (loss) before adjustments (amount a minus amount b)			9369	b

Your net income (loss)

Your share of line 9369 above or the amount from your slip T5013, <i>Statement of Partnership Income</i>				c
Plus: GST/HST rebate for partners received in the year	9974			
Total (amount 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 (amount d minus amount e)				e
Minus: Business-use-of-home expenses (amount 3 from the chart below)			9945	f
Your net income (loss) (amount 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 9943 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 amount f above) (if negative, enter "0")		2	
Business-use-of-home expenses available to carry forward (amount 1 minus amount 2) – if negative, enter "0"			
Allowable claim (the lesser of amount 1 and 2 above) Enter your share of this amount on line 9945 above			3

Details of other partners

Do not fill out this chart if you must file a partnership information return.

Name _____ Address _____	Share of net income or (loss) \$ _____	Percentage of partnership _____ %
Name _____ Address _____	Share of net income or (loss) \$ _____	Percentage of partnership _____ %
Name _____ Address _____	Share of net income or (loss) \$ _____	Percentage of partnership _____ %

Details of equity

Total business liabilities	9931 _____
Drawings in 2015	9932 _____
Capital contributions in 2015	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 multiplied by 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.**

* 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," in Chapter 3 of Guide T4004.

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)
Total building dispositions in the year				9928

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.

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

Kilometres you drove in the fiscal period to earn fishing income	_____	1
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 amounts 3 to 10)	_____	11
Business part: $\left(\frac{\text{amount 1:}}{\text{amount 2:}} \right) \times \text{amount 11:}$	_____	12
Business parking fees	_____	13
Supplementary business insurance	_____	14
Allowable motor vehicle expenses (add amounts 12, 13, and 14, enter this amount on line 9281 on page 2)	_____	

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
$\$10^* \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}$	_____	B
Available interest expense (enter amount of whichever is less, amount A or B, enter in amount 4 of Chart A above)	_____	

* For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles

Total lease charges incurred in your 2015 fiscal period for the vehicle	_____	1
Total lease payments deducted before your 2015 fiscal period for the vehicle	_____	2
Total number of days the vehicle was leased in your 2015 and previous fiscal periods	_____	3
Manufacturer's list price	_____	4
Amount 4 or (\$35,294 + GST** and PST, or HST** on \$35,294), whichever is more $\times 85\%$	_____	5
$[(\$800 + \text{GST** and PST, or HST** on } \$800) \times \text{amount 3}] - \text{amount 2:}$	_____	6
$[(\$30,000 + \text{GST** and PST, or HST** on } \$30,000) \times \text{amount 1}]$	_____	7
Eligible leasing cost (enter whichever is less, amount 6 or 7, in amount 8 of Chart A above)	_____	

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

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 005.