

2022 Statement A

Confidential information and participant consent

Agriculture and Agri-Food Canada (AAFC) and the Canada Revenue Agency (CRA) are committed to protecting the privacy of your information. The information on this Statement A (hereafter this form), which includes Form T1164, Statement B, where you have other farming operations, is collected under the authority of the Farm Income Protection Act and will be used exclusively for the purposes of:

- administering your participation in the AgriStability and AgrilInvest programs
- determining your eligibility for benefits
- verifying the information submitted
- issuing tax receipts
- administering benefits under other farm income and special assistance programs
- audit, analysis, and evaluation of the AgriStability and AgrilInvest programs and other farm income and special assistance programs by the Administration, AAFC, the provincial or territorial governments or third parties engaged for that purpose

AAFC collects your social insurance number (SIN), under the authority of section 19 of the Farm Income Protection Act, to report a taxable benefit to the CRA.

By completing this form, you authorize the Administration, the provincial and territorial governments, administrators of other farm income and special assistance programs, and third parties possessing information relevant to the administration of, and your participation in, the AgriStability and AgrilInvest programs to share such information with AAFC.

By completing this form, you authorize the CRA to share information from this form with AAFC, and you authorize AAFC, where relevant, to share the information on the form and any additional information that is provided as the application is processed, with the CRA, the Administration, provincial and territorial governments and with the administrators of other federal/provincial farm programs.

If you do not consent to the sharing of information described herein, you may be ineligible to participate in the AgriStability or AgrilInvest programs or receive benefits or adjustments to benefits under the AgriStability and AgrilInvest programs.

You have the right to access the personal information held by federal departments and to request changes to incorrect personal information. For more information about your rights regarding the Privacy Act, contact the Access to Information and Privacy Directorate at the Canada Revenue Agency at ATIP-AIPRP@cra-arc.gc.ca or the AAFC Access to Information and Privacy Coordinator at aafc.atip-aiprp.aac@agr.gc.ca and reference CRA PPU 005, CRA PPU 025 and/or AAFC PPU 183.

In addition, by submitting this form for benefits under the AgriStability and AgrilInvest programs, you:

- 1) certify that the information provided is complete and correct
- 2) declare that the structure of this farming operation has not been altered or created for the purpose of manipulating program benefits or avoiding prescribed maximum limits on program payments
- 3) understand and agree that any Interim or Targeted Advance payment of AgriStability program funds will be deducted in the calculation of a final AgriStability program payment
- 4) agree that you will repay any amounts paid to you by the AgriStability and AgrilInvest programs that are in excess of the amount calculated under the program rules and understand that any amount you owe to the Crown may be subtracted from any payments to be sent to you by the Crown
- 5) understand that interest will be charged on overpayments
- 6) understand and agree that the information you submit may be combined with the information of other participants for the purposes of determining AgriStability and AgrilInvest benefits, and consent to the disclosure of information pertaining to you or your financial affairs to the other participants who are being combined with your information
- 7) understand and certify that where you have provided information about other individuals or entities you have been authorized by those individuals or entities to provide that information
- 8) understand and agree that where you have provided information about other individuals or entities, if they request to see the information you have submitted about them, the Administration will give them access to that information
- 9) understand and agree that the person you identified on this form as your contact person may receive information relating to your application from the Administration and may instruct the Administration to modify information relating to your application
- 10) consent to third parties, CRA, and other government programs disclosing to the Administration, upon its request, any information pertaining to you or your financial affairs which the Administration considers necessary for the purpose of verifying the AgriStability and AgrilInvest benefit or the information provided on this form
- 11) understand that it is a criminal offence to make a false statement in application for program benefits and any declarations made are subject to audit

Additional information

Information collected on pages 1 and 2 of this form is used for AgriStability and AgrilInvest program purposes and will be forwarded to your Administration. The information will not be retained by the CRA.

Information on pages 3, 4, and 5 is used by the CRA for tax purposes, and for AgriStability and AgrilInvest program purposes. This information will be shared by both the CRA and the AgriStability and AgrilInvest programs and will be retained by the CRA.



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2022 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	1
Electricity	2
Insurance	3
Maintenance	4
Mortgage interest	5
Property taxes	6
Capital cost allowance	7
Other expenses (specify)	8
Subtotal: Add amounts 1 to 8	9
Business-use-of-home expenses carryforward claimed on line 9940 of Form T1163, T1164, T1273, or T1274	10
Total: Add amounts 9 and 10	<u> </u>

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. You can also carry forward this amount 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 AgrilInvest Programs Guide or Chapter 2 in the RC4408, Farming Income and the AgriStability and AgrilInvest Programs Harmonized Guide.

Area A – Calculation of capital cost allowance (CCA) claim

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 Cost of additions from column 3 that are DIEPs (property must be available for use in the year) Note 1	5 Proceeds of dispositions in the year (see Areas D and E below)	6 Proceeds of dispositions of DIEP (enter amount from col. 5 that relates to DIEP from col. 4)	7* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)	8 UCC of DIEP (col. 4 minus col. 6) Note 2	9 Immediate expensing amount for DIEPs Note 3	10 Cost of remaining additions after immediate expensing (col. 3 minus col. 4 plus col. 8 minus col. 9)
Total immediate expensing claim for the year: Total of column 9 ▶									i

11 Cost of remaining additions from column 10 that are AIPs or ZEVs Note 4	12 Remaining UCC after immediate expensing (col. 7 minus col. 9)	13 Proceeds of dispositions available to reduce additions of AIPs and ZEVs (col. 5 minus col. 6 minus col. 10 plus col. 11). If negative, enter "0" Note 5	14 UCC adjustment for current-year additions of AIPs and ZEVs (col. 11 minus col. 13) multiplied by the relevant factor. If negative, enter "0" Note 6	15 Adjustment for current-year additions subject to the half-year rule. 1/2 multiplied by (col. 10 plus col. 6 minus col. 11 minus col. 5). If negative, enter "0"	16 Base amount for CCA (col. 12 plus col. 14 minus col. 15)	17 CCA rate %	18 CCA for the year (col. 16 multiplied by col. 17 or a lower amount, plus col. 9)	19 UCC at the end of the year (col. 7 minus col. 18)
Total CCA claim for the year: Total of column 18 (enter on line 9936 of Part 4 amount ii minus any personal part and any CCA for business-use-of-home expenses**) ▶								ii

* If you have a negative amount in column 7, add it to income as a recapture on line 9575 of Form T1163, T1164, T1273, or T1274. If no property is 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 unless it is a DIEP. For more information, see Chapter 4 of the RC4060, Farming Income and the AgriStability and AgriInvest Programs Guide or Chapter 5 of the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

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

See next page for notes 1 to 6.

Area C – 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: Total of column 5				9927

Area D – Equipment dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should no be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total equipment dispositions in the year: Total of column 5				9926

Area E – Building dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should no 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: Total of column 5				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 AgrilInvest Programs Guide or Chapter 5 in the RC4408, Farming Income and the AgriStability and AgrilInvest Programs Harmonized Guide for information about your proceeds of disposition.

Area F – 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	_____
<p>Note: You cannot claim capital cost allowance on land. See Chapter 4 in the RC4060, Farming Income and the AgriStability and AgrilInvest Programs Guide or Chapter 5 in the RC4408, Farming Income and the AgriStability and AgrilInvest Programs Harmonized Guide.</p>		

Area G – Agreement between associated eligible persons or partnerships (EPOPs)

Are you associated in the fiscal period with one or more EPOPs that you have entered into an agreement under subsection 1104(3.3) of the Regulations? Yes No

If you answered **yes**, fill in the table below.

Enter **the** percentage assigned to each associated EPOP (including your business) as determined in the agreement.

This percentage will be used to allocate the immediate expensing limit. The total of **all percentages** assigned under the agreement should not exceed 100%. If the total does exceed 100%, then the associated group has an immediate expensing limit of **zero**. For more information about the immediate expensing limit, see Guide RC4060 or Guide RC4408.

1 Name of the EPOP	2 Identification number Note 7	3 Percentage assigned under the agreement
Total of percentage assigned: Total of column 3 ▶		

Immediate expensing limit allocated to your business: Multiply 1.5 million by the percentage assigned to your business in column 3 (see note 8) | iv

Note 7: The identification number is the EPOP's social insurance number, business number or partnership account number.

Note 8: If the total of column 3 exceeds 100%, enter "0."

Area H – 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 depreciable property included in class 14.1. 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.

Details of equity		
Total business liabilities	9931	_____
Drawings in 2022	9932	_____
Capital contributions in 2022	9933	_____

Privacy Act, personal information bank numbers AAFC PPU 183 and CRA PPU 005.