

2018

**Statement A
AgriStability and AgriInvest Programs Information and
Statement of Farming Activities for Individuals**

Participant identification	
First name	
Last name	
Participant Identification Number (PIN)	<input type="text"/>
Social Insurance Number (SIN)	<input type="text"/>
Telephone number	
Fax number	
Email address	

Note: You must enter your PIN unless you have not been assigned one.

Contact person information		
If you would like someone else to provide more information on your behalf, provide all details in this section. This applies to the AgriInvest program only. For AgriStability, please contact your AgriStability Administration.		
If you have a contact person check here: <input type="checkbox"/>		
First name		
Last name		
Business name		
Address		
City/Town	Prov/Terr	Postal code
Telephone number	Fax number	

Note: If you have a contact person, you must complete this section each time you submit this form. The AgriInvest Administration will replace any previous contact person you may have designated with the name you provide here.

By providing a contact person's name, you are authorizing both the AgriStability and AgriInvest Administrations to receive information from and to disclose information to the contact person, and to make changes to your applications as directed by the contact person.

Your farming information	
Province/Territory of main farmstead	<input type="text" value="AB"/>
Number of years you have farmed	<input type="text"/>
Was 2018 your final year of farming?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Industry code	<input type="text"/>
Have you completed a production cycle on at least one of the commodities you produced?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If "No" to the above question, were you unable to complete a production cycle due to disaster circumstances?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Federal public office holder or employee of AAFC	
Are you, or anyone who participated in the preparation of this form on your behalf, a current or former federal public office holder or employee of Agriculture and Agri-Food Canada?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Draft - DO NOT SUBMIT

2018 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 Statement B where you have other farming operations, including your Social Insurance Number (SIN) and Participant Identification Number (PIN) is collected under the authority of Section 4 of the Farm Income Protection Act and will be used exclusively for the following purposes:

- administering your participation in the AgriStability and AgriInvest 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 AgriInvest and other farm income and special assistance programs by the Administration, AAFC, the provincial or territorial governments or third parties engaged for that purpose

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 AgriInvest 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 AgriInvest programs or receive benefits or adjustments to benefits under the AgriStability and AgriInvest 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@canada.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 AgriInvest 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 AgriInvest 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 AgriInvest 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 AgriInvest 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 AgriInvest 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 AgriInvest program purposes. This information will be shared by both the CRA and the AgriStability and AgriInvest programs and will be retained by the CRA.

2018 Statement A

Identification – Complete a Form T1164 (Statement B) for each additional farming operation.			Operation 1 of A
Farm name	Address :		Method of accounting 2
City/Town:	Province:	Postal code:	Enter Code 1: If you are using the accrual method for tax purposes and the AgriStability and AgrilInvest programs.
<input checked="" type="checkbox"/> Sole proprietorship	<input type="checkbox"/> Partnership		
Note: If you indicate you are in a partnership, complete the partnership information section on page 5.			Enter Code 2: If you are using the cash method for tax purposes and the AgriStability and AgrilInvest programs.
Fiscal period From: 2018-01-01 To: 2018-12-31 Year Month Day Year Month Day			

Income

Enter the applicable code for each entry on the form. The codes are listed in the Commodity list and in the Program payment lists included in RC4060, Farming Income and the AgriStability and AgrilInvest Programs Guide.
 Round all income amounts to the nearest dollar.

Commodity sales and program payments	Code	Amount
Total A	9950	

Other farming income	Line	Amount
Other program payments	9540	
Business risk management (BRM) and disaster assistance program payments	9544	
Resales, rebates, GST/HST for allowable expenses	9574	
Resales, rebates, GST/HST for non-allowable expenses, and recapture of capital cost allowance (CCA)	9575	
Agricultural contract work	9601	
Patronage dividends	9605	
Interest	9607	
Gravel	9610	
Trucking (farm-related only)	9611	
Resales of commodities purchased	9612	
Leases (gas, oil well, surface, etc.)	9613	
Machine rentals	9614	
Other (specify):	9600	
Total B		

Summary of income	
	Total A
	Total B
Gross farming income (enter on line 9959 on page 5 of this form and on line 168 of your income tax return)	

2018 Statement A

Expenses	Operation <input style="width: 20px; border: 1px solid black;" type="text" value="1"/> of <input style="width: 20px; border: 1px solid black;" type="text" value="A"/>
Enter the applicable code for each entry on the form. The codes are listed in the Commodity list and in the Program payment lists included in RC4060, Farming Income and the AgriStability and AgriInvest Programs Guide. Round all expense amounts to the nearest dollar.	

Commodity purchases and repayment of program benefits	Code	Amount
Point of sale adjustments	575	
Total C	9960	

Non-allowable expenses	Line	Amount
Machinery (repairs, licences, insurance)	9760	
Machinery lease/rental	9765	
Advertising and promotion costs	9792	
Building and fence repairs	9795	
Land clearing and draining	9796	
Agricultural contract work	9798	
Other insurance premiums	9804	
Interest (real estate, mortgage, other)	9805	
Memberships/subscription fees	9807	
Office expenses	9808	
Legal and accounting fees	9809	
Property taxes	9810	
Rent (land, buildings, pastures)	9811	
Non-arm's length salaries	9816	
Motor vehicle expenses	9819	
Small tools	9820	
Soil testing	9821	
Licences/permits	9823	
Telephone	9824	
Quota rental (tobacco, dairy)	9825	
Gravel	9826	
Purchases of commodities resold	9827	
Motor vehicle interest and leasing costs	9829	
Capital cost allowance (complete Form T1175)	9936	
Mandatory inventory adjustments – prior year	9937	
Optional inventory adjustments – prior year	9938	
Other (specify):	9896	
Total E		

Allowable expenses	Line	Amount
Containers and twine	9661	
Fertilizers and soil supplements	9662	
Pesticides and chemical treatments	9663	
Insurance premiums (crop or production)	9665	
Veterinary fees, medicine, and breeding fees	9713	
Minerals and salts	9714	
Machinery (gasoline, diesel fuel, oil)	9764	
Electricity	9799	
Freight and shipping	9801	
Heating fuel	9802	
Arm's length salaries	9815	
Storage/drying	9822	
Commissions and levies	9836	
Private insurance premiums for allowable commodities	9953	
Total D		

Summary of expenses	
	Total C
	Total D
	Total E
Total expenses (enter on line 9968 on page 5)	

2018 Statement A

Summary of income and expenses Operation of

Gross farming income (enter total from "Summary of income" on page 3)	9959	
Minus: Total expenses (enter total from "Summary of expenses" on page 4)	9968	
Net income (loss) before adjustments (line 9959 minus line 9968)	9969	
Subtotal 1		
Minus: Other deductions (see line 9940 in the guide)	9940	
Subtotal 2		
Add: Optional inventory adjustment – current year (if applicable)	9941	
Mandatory inventory adjustment – current year (if applicable)	9942	
Total		
a		
Partnership information (if applicable)		
Your share of amount a or the amount from your T5013 slip (enter the dollar amount)		b
Net income (loss) after adjustments (enter amount a or b, whichever applies)	9944	
Add: Adjustment to business-use-of-home expenses (from form T1175, if it applies)	9934	
Subtotal 3		
Add: GST/HST rebate for partners received in the year	9974	
Net farming income (loss). See note below. (Enter this amount on line 141 of your income tax return.)	9946	

Note: If you have multiple operations, or additional expenses that apply to partnerships, add the amounts from line 9946 of the following forms:

- Form T1163, Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals
- Form T1164, Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations

Enter the total on line 141 of your income tax return.

Partnership information

Partnership name	CRA partnership number <input style="width: 80%;" type="text"/>
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Note: Enter a Participant Identification Number (PIN) for each of your partners. Enter the first and last names for individual partners. Enter the corporation's name for corporate partners. Your partnership's total shares must equal 100%. Your % share of the partnership _____ %

AgriStability and AgriInvest PIN	Individual's first name	Individual's last name	Corporation name	% share
				%
				%
				%
				%
				%
				%
				%

2018 FARMING – Calculation of Capital Cost Allowance (CCA) and Business-use-of home Expenses

Protected B when completed

- 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)	_____
	Subtotal _____
Plus: Amount carried forward from previous year	_____
	Total _____

Business-use-of-home expenses carryforward claimed on line 9940 of Form T1163, T1164, T1273, or T1274

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 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)

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 B and C below)	4 Proceeds of disposition 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 $1/2 \times (\text{col. 3} \text{ minus } \text{col. 4})$ 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 ▶									(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 AgrilInvest Programs Guide* or Chapter 5 in the RC4408, *Farming Income and the AgriStability and AgrilInvest Programs Harmonized Guide*.

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
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 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)
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)
Total equipment dispositions in the year				9926

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)
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 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. See Chapter 4 in the RC4060, <i>Farming Income and the AgriStability and AgriInvest Programs Guide</i> or Chapter 5 in the RC4408, <i>Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide</i> .	

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

Details of equity

Total business liabilities	9931
Drawings in 2018	9932
Capital contributions in 2018	9933

The personal information collected on this form is protected under the *Privacy Act* and is stored in personal information bank numbers AAFC PPU 183 and CRA PPU 005.

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