

2024

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

Participant identification	
First name	
Last name	
Participant identification number (PIN) [ ]	
Social insurance number (SIN) [ ]	<b>Note:</b> You must enter your SIN. You must also enter your PIN and BN unless you have not been assigned one.
Business number (BN) [ ]	
Telephone number	Cell phone number
Fax number	
Email address	

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, tick here: <input checked="" type="checkbox"/>		
First name		
Last name		
Business name HBM Professional Corporation		
Address 100 River Avenue		
City/Town Cochrane	Prov/Terr AB	Postal code T4C 2C3
Telephone number (403) 932-5637	Cell phone number	
Fax number (403) 932-4780		
<b>Note:</b> 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.		

Farming information	
Province/Territory of main farmstead	[ AB ]
Number of years you have farmed	[ ]
Was 2024 your final year of farming?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Industry code	[ ]
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 you ticked "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

## 2024 Statement A

### Confidential information and participants consent

Agriculture and Agri-Food Canada (AAFC) and the Canada Revenue Agency (CRA) are committed to protecting the privacy of your information. The personal information you provide on this Statement A (hereafter this form), which includes Form T1164, Statement B, where you have other farming operations, or in documents you submit in support of this form, is collected under the authority of section 4 of the Farm Income Protection Act and will be used exclusively for the purposes of:

- administering your participation in the AgriStability and AgriInvest programs
- determining your eligibility for benefits
- verifying the accuracy of the information submitted
- issuing tax receipts
- administering benefits under other federal (including AAFC) or provincial/territorial programs
- audit, analysis, and evaluation of the AgriStability and AgriInvest programs and other federal or provincial/territorial programs by the Administration, AAFC, the provincial or territorial governments or third parties engaged for that purpose

Your Social Insurance Number (SIN) is collected and used only when issuing a taxable benefit, under the authority of sections 10 and 11 of the Farm Income Protection Act and subsection 241(4) (d)(xi) of the Income Tax Act (ITA).

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 and any other information not provided by the applicant on their form that CRA has already obtained, 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, administrators of other federal/provincial farm programs and with other government departments or agencies as required by law.

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.

Personal information will be handled in accordance with the Privacy Act. You have the right to the protection and correction of, and access to, your personal information.

For personal information under the control of AAFC, these rights may be exercised by contacting the AAFC Access to Information and Privacy Director at [aafc.atip-aiprp.aac@agr.gc.ca](mailto:aafc.atip-aiprp.aac@agr.gc.ca). You also have the right to file a complaint with the Office of the Privacy Commissioner of Canada concerning AAFC's handling of your personal information. Details of the collection, use, disclosure, and retention of personal information are described in the Personal Information Bank, the Net Income Stabilization Account (NISA), AAFC PPU 183.

For personal information under the control of the CRA, these rights may be exercised by contacting the Access to Information and Privacy Directorate at the Canada Revenue Agency at [ATIP-AIPRP@cra-arc.gc.ca](mailto:ATIP-AIPRP@cra-arc.gc.ca). Details of the collection, use, disclosure, and retention of personal information are described in the Personal Information Banks CRA PPU 005 and CRA PPU 025.

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

- 1) certify that the information provided is correct and complete
- 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 whose information is being combined with yours
- 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

The business risk management program applicant acknowledges that individuals who are subject to the provisions of the Conflict of Interest Act (S.C. 2006, c. 9, s.2), the Conflict of Interest Code for Members of the House of Commons, the Ethics and Conflict of Interest Code for Senators, the Values and Ethics Code for the Public Sector, or any other conflicts of interests or values and ethics codes applicable within provincial or territorial governments or specific organizations, shall not derive any direct benefit resulting from this application unless the provision or receipt of such benefit is permitted in such legislation, policy, or codes.

### 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.



## 2024 Statement A

<b>Expenses</b>	Operation <span style="border: 1px solid black; padding: 0 2px;">1</span> of <span style="border: 1px solid black; padding: 0 2px;">A</span>
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 Guide RC4060.	
Round all expense amounts to the nearest dollar.	

Commodity purchases and repayment of program benefits	Code	Amount
Point of sale adjustments	<b>575</b>	
<b>Total C: Total of commodity purchases and repayment of program benefits</b>	<b>9960</b>	

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

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

Summary of expenses	
Total C	
Total D	
Total E	
<b>Total expenses: Add Total C, Total D, and Total E</b> (enter on line 9968 on page 5)	

## 2024 Statement A

### Summary of income and expenses

Operation 1 of A

Gross farming income (enter total from "Summary of income" on page 3)	<b>9959</b>	
Total expenses (enter total from "Summary of expenses" on page 4)	<b>9968</b>	
<b>Net income (loss) before adjustments</b> (line 9959 minus line 9968)	<b>9969</b>	
Other deductions (see line 9940 in Guide RC4060)	<b>9940</b>	
Subtotal: Line 9969 minus line 9940		_____ A
Optional inventory adjustment – current year (if applicable)	<b>9941</b>	
Mandatory inventory adjustment – current year (if applicable)	<b>9942</b>	
Subtotal: Line 9941 plus line 9942		_____ B
Subtotal: Amount A plus amount B		_____ C
<b>Partnership information</b> (if applicable)		
Your share of amount C or the amount from your T5013 slip (enter the dollar amount)		_____ D
Return of fuel charge proceeds to farmers tax credit allocated to you in the year (box 237 of your T5013 slip or amount provided by your partnership in a letter)	<b>9951</b>	
Subtotal: Amount D plus line 9951		_____ E
<b>Net income (loss) after adjustments</b> (enter amount C or E, whichever applies)	<b>9944</b>	
Adjustment to business-use-of-home expenses (from Form T1175, if it applies)	<b>9934</b>	
GST/HST rebate for partners received in the year	<b>9974</b>	
<b>Net farming income (loss)</b> . Add lines 9944, 9934, and 9974. See the following note. (Enter this amount on line 14100 of your income tax return.)	<b>9946</b>	

**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 14100 of your income tax return.

### Partnership information

Partnership name \_\_\_\_\_

**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
				%
				%
				%
				%
				%
				%
				%

**2024 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 your 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
<b>Plus:</b> Business-use-of-home expenses carryforward claimed on line 9940 of Form T1163, T1164, T1273, or T1274	10
<b>Total: Add amounts 9 and 10</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. 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 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**

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	Amount to be subtracted	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) <b>Note 1</b>	5 Proceeds of dispositions in the year (see Areas D and E below) <b>Note 2</b>	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 <b>plus</b> col. 3 <b>minus</b> col. 5)
1							

Class number	8 UCC of DIEP (col. 4 <b>minus</b> col. 6) <b>Note 3</b>	9 Immediate expensing amount for DIEPs <b>Note 4</b>	10 Cost of remaining additions after immediate expensing (col. 3 <b>minus</b> col. 9)	11 Cost of remaining additions from column 10 that are AIPs or ZEVs <b>Note 5</b>	12 Remaining UCC after immediate expensing (col. 7 <b>minus</b> col. 9).	13 Proceeds of dispositions available to reduce additions of AIPs and ZEVs (col. 5 <b>minus</b> col. 10 <b>plus</b> col. 11). If negative, enter "0"
1						

**i** ◀ Total immediate expensing claim for the year: Total of column 9

Class number	14 UCC adjustment for current-year additions of AIPs and ZEVs (col. 11 <b>minus</b> col. 13) <b>multiplied</b> by the relevant factor. If negative, enter "0" <b>Note 6</b>	15 Adjustment for current-year additions subject to the half-year rule. 1/2 <b>multiplied</b> by (col. 10 <b>minus</b> col. 11 <b>minus</b> col. 5). If negative, enter "0"	16 Base amount for CCA (col. 12 <b>plus</b> col. 14 <b>minus</b> col. 15)	17 CCA rate %	18 CCA for the year (col. 16 <b>multiplied</b> by col. 17 or a lower amount, <b>plus</b> col. 9)	19 UCC at the end of the year (col. 7 <b>minus</b> col. 18) <b>Note 7</b>
1						

**Total CCA claim for the year: Total of column 18** (enter on line 9936 of Form T1163, T1164, T1273 or T1274 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, T164, 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 Guide RC4060 or Chapter 5 of the Guide RC4408.

\*\* 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 7.

**Protected B** when completed

- Note 1:** Columns 4, 6, 8 and 9 apply only to designated immediate expensing properties (DIEPs). See subsection 1104(3.1) of the Income Tax Regulations for definitions. A DIEP is a property that you acquired after December 31, 2021, and that became available for use in the current year. For more information, see Guide RC4060 or Guide RC4408.
- Note 2:** The proceeds of disposition of a zero-emission passenger vehicle (ZEPV) that has been included in Class 54, or a passenger vehicle bought after April 18, 2021, that has been included in Class 10.1, and whose cost is more than the prescribed amount will be adjusted based on a factor equal to its prescribed amount as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, you will have to adjust the actual cost of the vehicle for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. If the passenger vehicle in Class 10.1 is not designated for immediate expensing treatment, this special rule does not apply. For more information on proceeds of disposition and prescribed amounts, read "Class 10.1 (30%)" and "Class 54 (30%)" in Guide RC4060 or RC4408.
- Note 3:** The amount you enter in column 8 must not be more than the amount in column 7. If the amount in column 7 is negative, enter "0."
- Note 4:** The immediate expensing applies to DIEPs included in column 8. The total immediate expensing amount for the tax year (total of column 9) is limited to the lesser of:
- the immediate expensing limit, which is equal to one of the following, whichever is applicable:
    - \$1.5 million, if you are not associated with any other eligible person or partnership (EPOP) in the tax year
    - amount iv of Area G, if you are associated with one or more EPOPs in the tax year
    - zero, if you are associated with one or more EPOPs and an agreement that assigns a percentage to one or more of the associated EPOPs was not filed with the minister in a prescribed form
    - any amount allocated by the minister under subsection 1104(3.4) of the Regulations
  - the UCC of DIEPs in column 8
  - the amount of income, if any, earned from the source of income that is a business (before any CCA deductions) in which the relevant DIEP is used for the tax year
- For more information, see Guide RC4060 or Guide RC4408.
- Note 5:** Columns 11, 13 and 14 apply only to accelerated investment incentive properties (AIPs) (see subsection 1104(4) of the Income Tax Regulations for the definition), zero-emission vehicles (ZEVs), ZEPVs and other eligible zero-emission automotive equipment and vehicles that become available for use in the year. In this chart, ZEV represents zero-emission vehicles, zero-emission passenger vehicles and other eligible zero-emission automotive equipment and vehicles. An AIP is a property (other than ZEV) that you acquired after November 20, 2018, and that became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and that became available for use before 2028, or eligible zero-emission automotive equipment and vehicles included in Class 56 acquired after March 1, 2020, and that became available for use before 2028. For more information on AIP and ZEV, see Chapter 4 of Guide RC4060 or Chapter 5 of Guide RC4408.
- Note 6:** The relevant factors for properties available for use before 2026 are 1 1/2 (Classes 43.1, 54, and 56), 7/8 (Class 55), 1/2 (Classes 43.2 and 53), and 0 for the remaining AIPs not otherwise described in this note.
- Note 7:** If you disposed, in the year, of a property that you used for both personal and business use, and your business use of that property changed from year to year, you must subtract any remaining personal part of this property's cost from the UCC at the end of the year. For more information, see "Special situations" in Chapter 4 of Guide RC4060 or Chapter 5 of Guide RC4408.

For more information on AIPs, see Guide RC4060, Guide RC4408, or go to [canada.ca/taxes-accelerated-investment-income](https://canada.ca/taxes-accelerated-investment-income).

<b>Part XVII properties (acquired before 1972)</b>						
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 year
<b>Total CCA on Part XVII properties: Total of column 6</b>						iii

Enter the total of amounts ii and iii, **minus** any CCA for business-use-of-home expenses, on line 9936 of Form T1163, T1164, T1273, or T1274.

**Area B – Equipment additions in the year**

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 <b>minus</b> column 4)
<b>Total equipment additions in the year: Total of column 5</b>				<b>9925</b>

**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 <b>minus</b> column 4)
<b>Total building additions in the year: Total of column 5</b>				<b>9927</b>



**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)
<b>Total equipment dispositions in the year: Total of column 5</b>				<b>9926</b>

**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)
<b>Total building dispositions in the year: Total of column 5</b>				<b>9928</b>

**Note:** If you disposed of property from your farming business in the year, see Chapter 4 of the Guide RC4060 or Chapter 5 of the Guide RC4408 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	<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 of the Guide RC4060 or Chapter 5 of the Guide RC4408.	

**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 with 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, see Guide RC4060 or Guide RC4408.

1 Name of the EPOP	2 Identification number <b>Note 8</b>	3 Percentage assigned under the agreement
<b>Total of percentage assigned: Total of column 3</b>		▶

**Immediate expensing limit allocated to your business:** Multiply \$1.5 million by the percentage assigned to your business in column 3 (see **note 9**) \_\_\_\_\_ iv

**Note 8:** The identification number is the EPOP's social insurance number, business number or partnership account number.

**Note 9:** 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	<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 of the RC4060 or Chapter 5 of the Guide RC4408.	

**Details of equity**

Total business liabilities	<b>9931</b>
Drawings in 2024	<b>9932</b>
Capital contributions in 2024	<b>9933</b>

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