



Canada Revenue
Agency

Agence du revenu
du Canada

T1274 E (10)

2010

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**AgriStability
AgriInvest**

Statement B

Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations

NOTE: In this form, the text inserted between square brackets represents the regular print information.

General Information

If you have more than one farming operation (a sole proprietorship and one or more partnerships), complete Form T1273, "Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals", for your first farming operation.

Complete a separate copy of this form, Statement B, for each of your other farming operations.

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File all your completed forms together in one package. Mail them with your income tax return to the Winnipeg Tax Centre. Use the envelope provided in the RC4408-2.

More copies of this form are available at your tax services office or from your administration. For information on how to complete this form, see RC4408, "Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide".

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 form, including your Social Insurance Number, will be used exclusively for the purposes of administering your participation in the AgriStability and AgriInvest programs, determining your eligibility for benefits, verifying the information submitted, administering the premium adjustment linkage between production insurance and the AgriStability program, as well as for the purposes of administering benefits under other farm income and special assistance programs, and for purposes of audit, analysis, and evaluation of the AgriStability and AgriInvest and other farm income and special assistance programs.

By completing this form, you authorize the (CRA) to share information from your Form T1274 (Statement B) with the Minister of Agriculture and Agri-Food, and you authorize the Minister of Agriculture and Agri-Food to share the information on the form and any additional information that you provide as your application is processed, with provincial ministers of agriculture and with the administrators of other federal/provincial farm programs.

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;

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- 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 at the 90-day Federal Treasury Bill rate plus 2% per annum;
- 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 identify 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, the 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 offense to make a false statement in application for program benefits and any declarations made are subject to audit.

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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2010 Statement B

Operation # of

Note: Statement B does not have sections 1 and 2 as this information has already been reported on your Statement A.

Section 3: Identification – Complete a Form T1274 (Statement B) for each additional farming operation.

Farm name

Sole proprietorship Partnership

Fiscal period

From:

Year			Month		Day	

 To:

Year				Month		Day	
2	0	1	0				

Method of accounting

Enter Code **1**: If you are using the **accrual** method for tax purposes and the AgriStability and AgriInvest program.

Enter Code **2**: If you are using the **cash** method for tax purposes and the AgriStability and AgriInvest program.

Was your farming operation involved in any of the following?
(check all applicable boxes for this operation)

a member of a feeder association

a crop share (landlord)

a crop share (tenant)

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Other Farming Income	Line	Amount
Other program payments	9540	
Business Risk Management (BRM) and Disaster Assistance 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	

continue on next page →

Other Farming Income	Line	Amount
Machine rentals	9614	
Other (specify)	9600	
Total B		\$

Summary of Income

	Total A	
	Total B	+
Gross farming income (enter on line 9959 on page 16 [4] and on line 168 of your income tax return)		\$

Section 5: Expenses

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 the RC4408, "Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide". **Please 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	\$

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	

Allowable Expenses	Line	Amount
	Total D	\$

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	

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Non-allowable expenses	Line	Amount
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	

Non-allowable expenses	Line	Amount
Motor vehicle interest and leasing costs	9829	
Allowance on eligible capital property	9935	
Capital cost allowance	9936	
Mandatory inventory adjustments – prior year	9937	
Optional inventory adjustments – prior year	9938	
Other (specify):	9896	
Total E		\$

Summary of Expenses

Total C	
Total D	+
Total E	+
Total expenses (enter on line 9968 on page 16 [4])	\$

Section 6: Summary of income and expenses

Gross farming income (enter total from "Summary of income" on page 10 [2]) **9959**

Minus: Expenses (enter total from "Summary of expenses" on page 15 [3]) **9968**

Net income or (loss) before adjustments
(line 9959 minus line 9968) **9969**

Subtotal

Minus: Other deductions
(see line 9940 in the guide) **9940**

Subtotal

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 the amount of line a
(enter the dollar amount)

b

Net income or (loss) after adjustments (enter
amount a or amount b, whichever applies)

9944

Add: Adjustment to business-use-of-home
expenses (from Area B on Form T1175,
if it applies)

9934

+

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<u>Subtotal</u>		
Add: GST/HST rebate for partners received in the year	9974	+
Net farming income or (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 T1273, "Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals"
- Form T1274, "Statement B – Harmonized 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
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Only enter the first and last name if the partner is an individual.

Your first name

Your last name

Only enter the corporation name if the partner is a corporation.

% share <input type="text"/> %	AgriStability/AgriInvest Participant Identification Number (PIN)
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Partner's first name

Partner's last name

Only enter the corporation name if the partner is a corporation.

% share

 %

AgriStability/AgriInvest Participant Identification
Number (PIN)

--	--	--	--	--	--	--	--	--

Partner's first name

Partner's last name

Only enter the corporation name if the partner is a corporation.

% share

 %

AgriStability/AgriInvest Participant Identification
Number (PIN)

--	--	--	--	--	--	--	--	--

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Partner's first name

Partner's last name

Only enter the corporation name if the partner is a corporation.

% share

 %

AgriStability/AgriInvest Participant Identification
Number (PIN)

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2010 Statement B

Operation # of

This page to be completed by AgriStability participants only

PIN:

Has the productive capacity of this operation decreased during the program year due to disaster circumstances?

For Crops: **Yes** **No** For Livestock: **Yes** **No**

If you participated in production (crop) insurance in the program year for this operation, please provide the Contract or Identification numbers in the spaces below.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Section 7: Livestock Inventory Valuation

a	b	c	d
Code	Description	Ending Inventory	End of Year Price \$

Section 8: Crop Inventory Valuation and Productive Capacity

a	b	c	d
Code	Crop/Grade	Units	Acres
16	Unseedable Acres (too wet/too dry)		
17	Summerfallow Acres		
18	Pasture Acres		
19	Wasteland Acres		

continue on next page →



e	f	g
Quantity Produced	Ending Inventory	End of Year Price \$

Section 9: Livestock Productive Capacity

Productive Animals		Units	2010
104	Cattle	# of cows that calved	
123	Hogs, Farrow to Finish	# of sows that farrowed	
145	Hogs, Farrowing	# of sows that farrowed	

Number of Feeder Livestock		Units	2010
105	Feeder Cattle (fed up to 900 lbs)	# of animals fed	
106	Finished Cattle (fed over 901 lbs)	# of animals fed	
125	Hogs, Nursery (fed up to 50 lbs)	# of animals fed	
124	Hogs, Feeders (fed over 51 lbs)	# of animals fed	

Custom Fed Livestock		Units	2010
141	Cattle	# of animal feed days	
142	Hogs	# of animal feed days	

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Supply Managed Commodities		Units	2010
113	Dairy	Kg of butterfat/day	
108	Chickens, layers, broiler eggs for hatching	# producing	
109	Chickens, layers, eggs for consumption	# producing	
143	Chicken, broilers	Kg produced	
144	Turkey, broilers	Kg produced	

Other (specify below)		Units	2010

Section 11: Deferred Income/Receivables

Code	Description	Ending Receivables and Income Deferred to 2011 (\$)

Information collected on pages 23 to 31 [page 5] of this form is used for AgriStability programs purposes and will be forwarded to the Administration. The information will not be kept by CRA.

Information on pages 6 to 15 [2, 3] and 16 to 22 [4] is used by CRA for tax purposes and for AgriStability and AgriInvest programs purposes. This information will be shared by both CRA and the Administration and will be kept by CRA.

If you have more information that you want to send to the Administration, please use Form T1275, "AgriStability and AgriInvest Additional Information and Adjustment Request" found in the RC4408-2.

DO NOT WRITE ON THIS PAGE