



Statement of Fishing Activities

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

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

Identification

Your name

Vessel registration number (VRN)

Boat name

continue on next page →

Account number (15 characters)	
Your social insurance number 	Was 2011 your final year of fishing? <input type="checkbox"/> Yes <input type="checkbox"/> No

Fiscal period

from:	<table border="1"> <tr> <td>Year</td> <td>Month</td> <td>Day</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	Year	Month	Day				to:	<table border="1"> <tr> <td>Year</td> <td>Month</td> <td>Day</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	Year	Month	Day			
Year	Month	Day													
Year	Month	Day													

City, province or territory	Postal code
Main species	
Industry code (see Chapter 2 of Guide T4004, "Fishing Income")	

Tax shelter identification number		
Partnership business number (9 digits)		
Your percentage of the partnership		%
Name and address of person or firm preparing this form		
Address		
City	Province/Territory	Postal code

continue on next page

Income

Fish products

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Other marine products

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Grants, credits, and rebates

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Subsidies

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Compensation for loss of fishing income or property

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Sharesperson income:

Name of fishing boat and captain

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Other income (specify)

9600		
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Gross income – Total of the above lines
(enter this amount on line 170 of your
income tax and benefit return)

8299		
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a

Net income (loss) before adjustments

Gross income (from line 8299 on page 4 [1])

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a

Expenses (enter business part only)

Bait, ice, salt

9138

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Crew shares

9062

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Fuel and oil costs (except for motor vehicles)

9224

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Gear

9136

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Insurance

8690

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Interest

8710

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Food

8523

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Licences

8760

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Motor vehicle expenses (not including CCA) – see Chart A on page 21 [4]

9281

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Office expenses

8810

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Nets and traps

9137

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Legal, accounting, and other professional fees

8860

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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

9270

Subtotal

Allowance on eligible capital property

9935

Capital cost allowance
(from Area A on page 14 [3])

9936

Total expenses

(total of the [above] three lines on page 6)

9368

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b

Net income (loss) before adjustments

(line a minus line b)

9369

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Your net income (loss)

Your share of line 9369 above [on page 1]

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c

Plus: GST/HST rebate for partners received in the year

9974

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Total (line c plus line 9974)

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d

Minus: Other amounts deductible from your share of net partnership income (loss) from the chart on page 8 [below]

9943

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e

Net income (loss) after adjustments

(line d minus line e)

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f

continue on next page →

Minus: Business-use-of-home expenses
(your share of line 3 from the chart on
page 10 [below])

9945		
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Your net income (loss)
(line f **minus** line 9945) (enter this amount on
line 143 of your income tax and benefit return)

9946		
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**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 e on page 7 [above])

Minus: Net income (loss) after adjustments
 (from line f on page 7 [above])
 (if negative, enter "0")

		2
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**Business-use-of-home expenses available
 to carry forward** (line 1 minus line 2)
 (if negative, enter "0")

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Allowable claim (the lesser of amounts 1 or 2 on
 page 9 and [above]) (enter this amount on
 line 9945 on page 8 [1])

		3
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Details of other partners

Name			
Address			
City	Province/Territory	Postal Code	
Share of net income (or loss)	\$		Percentage of partnership %

Name		
Address		
City	Province/Territory	Postal Code
Share of net income (or loss)	\$ <input style="width: 80px;" type="text"/>	Percentage of partnership %
Name		
Address		
City	Province/Territory	Postal Code
Share of net income (or loss)	\$ <input style="width: 80px;" type="text"/>	Percentage of partnership %

continue on next page

Details of equity

Total business liabilities

9931

Drawings in 2011

9932

Capital contributions in 2011

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 on pages 16 and 17 [below])	

4	5 *
Proceeds of dispositions in the year (see Areas D and E on pages 18 and 19 [below])	UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)

6	7	8
Adjustment for current-year additions ($1/2 \times$ (col. 3 minus col. 4)) If negative, enter "0"	Base amount for CCA (col. 5 minus col. 6)	Rate %

9		10	
CCA for the year (col. 7 × col. 8 or an adjusted amount)		UCC at the end of the year (col. 5 minus col. 9)	
		i	

▼

Total CCA on Part XI properties (enter on line 9936 on page 6 [1] the "business" part of this amount **minus** any CCA for business-use-of-home expenses ******)

Enter the total of line **i** on line 9936 on page 6 [1].

- * If you have a negative amount in this column, add it to income as a recapture under "Other income" on the appropriate line on page 4 [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 6 [2]. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 3 of Guide T4004, "Fishing Income".
- ** For information on CCA for business-use-of-home expenses, see "Special situations", Chapter 3 of Guide T4004, "Fishing Income".

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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

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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

Note: If you disposed of property from your fishing business in the year, see Chapter 3 of Guide T4004, "Fishing Income", for information about your proceeds of disposition.

Area E – Details of building dispositions in the year

1 Class number	2 Property description



continue on next page 

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, "Fishing Income", 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

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Total proceeds from all land dispositions
in the year

9924

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Note: You cannot claim capital cost allowance on land.

Chart A – Motor vehicle expenses

Enter the kilometres you drove in the tax year to
earn fishing income

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1

Enter the total kilometres you drove in the tax
year

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2

Fuel and oil

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3

Interest (see Chart B on page 23 [below])

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4

Insurance

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5

Licence and registration

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6

continue on next page →

Maintenance and repairs			7
Leasing (see Chart C on page 24 [below])			8
Other expenses (please specify)			9
			10

Total motor vehicle expenses:
(add lines 3 to 10)

		11
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Business part:

$$\left(\begin{array}{|c|c|c|} \hline \text{line 1:} & & \\ \hline \text{line 2:} & & \\ \hline \end{array} \right) \times \begin{array}{|c|c|} \hline \text{line 11:} & \\ \hline \end{array} = \begin{array}{|c|c|} \hline & \\ \hline \end{array} \quad 12$$

Business parking fees			13
Supplementary business insurance			14

Allowable motor vehicle expenses (add lines 12, 13, and 14) (enter this amount on line 9281 on page 5 [1])

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Note: You can claim CCA on motor vehicles in Area A, on page 12 [3].

Chart B – Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid
(cash method) in the fiscal period

		A
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\$10	*
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×

the number of days in the fiscal period
for which interest was payable (accrual
method) or paid (cash method)

	=			B
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Available interest expense: Amount A or B,
whichever is less (enter this amount on line 4 of
Chart A)

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* For passenger vehicles bought after 2000.

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Chart C – Eligible leasing cost for passenger vehicles

Total lease charges incurred in your 2011 fiscal period for the vehicle

		1
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Total lease payments deducted before your 2011 fiscal period for the vehicle

		2
--	--	----------

Total number of days the vehicle was leased in your 2011 fiscal period and previous fiscal periods

	3
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Manufacturer's list price

		4
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The amount on line 4 or [\$35,294 + (GST and PST, or HST* on \$35,294)], whichever is more

× 85% =

		5
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[(\$800 + GST and PST, or HST* on \$800) × line 3]

÷	30	<input style="width: 100px; height: 30px;" type="text"/>	– line 2:	<input style="width: 100px; height: 30px;" type="text"/>	=	<input style="width: 100px; height: 30px;" type="text"/>	6
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[(\$30,000 + GST and PST, or HST* on \$30,000)

× line 1] ÷ line 5

=			7
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Eligible leasing cost: Line 6 or 7, whichever is less
(enter this amount on line 8 of Chart A on page 22
[above])

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

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