



## Statement of Fishing Activities

For more information on how to fill in this form, see Guide T4003, *Farming and Fishing Income*.

<b>Identification</b>					
Your name					
Your social insurance number					
Vessel registration number (VRN)					
Business number					
Boat name					
City					
Prov./Terr					
Postal code					
Fiscal period					
From Year Month Day to Year Month Day					
Was 2016 your last year of fishing? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Main species					
Industry code (see Chapter 2 of Guide T4003)					
Accounting method <input type="checkbox"/> Cash <input type="checkbox"/> Accrual					
Tax shelter identification number					
Partnership business number					
Your percentage of the partnership %					
Name and address of person or firm preparing this form					

<b>Internet business activities</b>	
If your webpages or websites generate fishing income, fill in this part of the form.	
How many Internet webpages and websites does your business earn income from? Enter "0" if none. _____	
Provide up to five main webpage or website addresses, also known as uniform resource locator (URL):	
http:// _____	
http:// _____	
http:// _____	
http:// _____	
http:// _____	
Percentage of your gross income generated from the webpages and websites. (If no gross income was generated from the Internet, enter "0".) _____ %	

<b>Income</b>	
Fish products . . . . .	_____
Other marine products . . . . .	_____
Grants, credits, and rebates . . . . .	_____
Subsidies . . . . .	_____
Compensation for loss of fishing income or property . . . . .	_____
Sharesperson income (specify name of fishing boat and captain below) . . . . .	_____
Other income (specify) _____	_____
	<b>9600</b> _____
<b>Gross income:</b> Total of the above lines (enter this amount on line 170 of your income tax and benefit return) . . . . .	<b>8299</b> _____ a

**Your net income (loss)**

**Other amounts deductible from your share of net partnership income (loss)**

**Total** (enter this amount on line 9943 above)

## Calculating business-use-of-home expenses

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**Details of other partners**

Do not fill in this chart if you must file a partnership information return.

Name of partner				
Address	Prov./Terr	Postal code	Share of net income or (loss) \$	Percentage of partnership %
Name of partner				
Address	Prov./Terr	Postal code	Share of net income or (loss) \$	Percentage of partnership %
Name of partner				
Address	Prov./Terr	Postal code	Share of net income or (loss) \$	Percentage of partnership %
Name of partner				
Address	Prov./Terr	Postal code	Share of net income or (loss) \$	Percentage of partnership %

**Details of equity**

Total business liabilities . . . . .	<b>9931</b>	
Drawings in 2016 . . . . .	<b>9932</b>	
Capital contributions in 2016 . . . . .	<b>9933</b>	

**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 below)	4 Proceeds of dispositions in the year (see areas D and E below)	5* UCC after additions and dispositions (col. 2 <b>plus</b> col. 3 <b>minus</b> col. 4)	6 Adjustment for current-year additions 1/2 x (col. 3 <b>minus</b> col. 4) If negative, enter "0"	7 Base amount for CCA (col. 5 <b>minus</b> col. 6)	8 Rate (%)	9 CCA for the year (col. 7 <b>multiplied by</b> col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 <b>minus</b> col. 9)

**Total CCA on Part XI properties** – Enter on line 9936, on page 2, the "business" part of this amount **minus** the amount of CCA for business-use-of-home expenses.\*\*

\* If you have a negative amount in this column, add it to income as a recapture on line 9600, "Other income," on page 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 2. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 3 of Guide T4003.

\*\* For information on CCA for business-use-of-home expenses, see "Special situations" in Chapter 3 of Guide T4003.

**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 <b>minus</b> 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 <b>minus</b> 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 <b>minus</b> 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 T4003 for information about your proceeds of disposition.

**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)
<b>Note:</b> If you disposed of property from your fishing business in the year, see Chapter 3 of Guide T4003 for information about your proceeds of disposition.				<b>Total building dispositions in the year</b> 9928

**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. For more information, see Chapter 3 of Guide T4003.

**Chart A – Motor vehicle expenses**

Kilometres you drove in the tax year to earn fishing income . . . . .		1
Total kilometres you drove in the tax year . . . . .		2
Fuel and oil . . . . .		3
Interest (use Chart B below) . . . . .		4
Insurance . . . . .		5
Licence and registration . . . . .		6
Maintenance and repairs . . . . .		7
Leasing (use Chart C below) . . . . .		8
Other expenses (specify): . . . . .		9
		10
<b>Total motor vehicle expenses</b> (add amounts 3 to 10)		11
Business use part: $\left( \begin{array}{l} \text{amount 1:} \\ \text{amount 2:} \end{array} \right) \times \text{amount 11:}$ . . . . .		12
Business parking fees . . . . .		13
Supplementary business insurance . . . . .		14
<b>Allowable motor vehicle expenses:</b> Add amounts 12, 13, and 14 (enter this total on line 9281 on page 2) . . . . .		

**Note:** You can claim CCA on motor vehicles in Area A on page 3.

**Chart B – Available interest expense for passenger vehicles**

Total interest payable (accrual method) or paid (cash method) in the fiscal period . . . . .		A
$\$10^* \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}$ . . . . .		B
<b>Available interest expense:</b> Whichever is less of amount A or B (enter in amount 4 of Chart A above) . . . . .		

\* For passenger vehicles bought after 2000.

**Chart C – Eligible leasing cost for passenger vehicles**

Total lease charges incurred in your 2016 fiscal period for the vehicle . . . . .		1
Total lease payments deducted before your 2016 fiscal period for the vehicle . . . . .		2
Total number of days the vehicle was leased in your 2016 and previous fiscal periods . . . . .		3
Manufacturer's list price . . . . .		4
Amount 4 or (\$35,294 + GST** and PST, or HST** on \$35,294), whichever is more $\times 85\% =$ . . . . .		5
$\frac{[(\$800 + \text{GST** and PST, or } \$800 + \text{HST**}) \times \text{amount 3}]}{30} - \text{amount 2:}$ . . . . .		6
$\frac{[(\$30,000 + \text{GST** and PST, or } \$30,000 + \text{HST**}) \times \text{amount 1}]}{\text{amount 5}}$ . . . . .		7
<b>Eligible leasing cost:</b> Whichever is less of amount 6 or 7 (enter in amount 8 of Chart A above) . . . . .		

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

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