

2014

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

Protected B when completed

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.

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 book called Forms 2014, 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 Guide RC4408.

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 (SIN), and Participant Identification Number (PIN) is collected under the authority of Section 4 of the *Farm Income Protection Act* (FIPA) 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 information submitted; issuing tax receipts; 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 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 ATIP-AIPRP@agr.gc.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;
- 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;
- 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 substracted 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;
- 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 under Section 1 of your Statement A, 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; and
- 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.



| | | 2014 | Statement B | | | |
|--------------------------------|---------------|----------------------------|---|-----------------------------------|------------------|----------------|
| ent B does not have sec | ions 1 and 2 | 2 as this information has | already been reported on your State | ement A. | | |
| entification – Co | mplete a F | orm T1274 (Statement | B) for each additional farming ope | eration. | Operation | on of |
| | | | | Method of ac | counting | |
| | | | | Enter Code 1: | If you are u | sing the accru |
| ietorship | | Partnership | | method for tax AgriStability a | x purposes a | and the |
| cate you are in a par | tnership, co | mplete the partnership i | nformation section on page 4. | Agriciability a | na Agiiiives | n program |
| | | | | Enter Code 2: | | |
| om | $_{1}$ $_{1}$ | to | | method for tax AgriStability a | | |
| Year N | Month Day | Year | Month Day | | - | <u>-</u> |
| ng operation involved in | n any of the | following? (check all app | plicable boxes for this operation) | | | |
| er of a feeder association | on \square | a crop share (landlord) | a crop share (tenant) | | | |
| | <u> </u> | a stop strate (latitatela) | a crop chare (tenant) | | | |
| - Income | | | | | | |
| nlicable code for each opt | ry on the for | m. The codes are listed | in the Commodity List and in the Pro | ogram Payment I | ists include | d in the |
| arming Income and the Agr | | | | gram r dymont i | | a u.o |
| income amounts to th | e nearest | dollar. | | | | |
| modity Sales and gram Payments | Code | Amount | Other Farming inc | ome | Line | Amount |
| | | | Other program payments | | 9540 | |
| | | | Business Risk Management (E Disaster Assistance Payments | | 9544 | |
| | | | Resales, rebates, GST/HST for expenses | r allowable | 9574 | |
| | | | Resales, rebates, GST/HST for | | 0= | |
| | | | expenses, and recapture of ca allowance (CCA) | pital cost | 9575 | |
| | | | Agricultural contract work | | 9601 | |
| | | | Patronage dividends | | 9605 | |
| | | | Interest | | 9607 | |
| | | | Gravel Trucking (farm-related only) | | 9610 9611 | |
| | | | Resales of commodities purch | ased | 9612 | |
| | | | Leases (gas, oil well, surface, | | 9613 | |
| | | | Machine rentals | - / | 9614 | |
| | | | Other (specify) | | 9600 | |
| | - | | - | | | |
| | | | 1 | | | |
| | | | 1 | | | |
| | | |] | | | |
| | | | | | Total B | \$ |
| | | | - | immary of Inco | me | |
| | | | 31 | ummary of Inco | | |
| | | | | | otal A total B + | |
| | | | 1 | | | |
| | | | Gross Farming Income (entipage 4 and on line 168 of you | | | |
| Total | A 9950 | \$ | page 4 and on line 168 of you | ii income tax rett | urn). \$ | |

| 20 | 11/ | St | atc | m | ۵ni | t B |
|----|-----|----|-----|---|-----|-----|
| | ,,, | | 715 | | _ | |

| Section 5 – Expenses | Operation of |
|----------------------|--------------|
|----------------------|--------------|

Enter the applicable code for each entry on the form. The codes are listed in the Commodity List and the Program Payment Lists included in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Round all expense amounts to the nearest dollar.

| Round all expense amounts to the heare | est dollar. | |
|--|-------------|--------|
| Commodity Purchases and Repayment of Program Benefits | Code | Amount |
| Point of sale adjustments | 575 | |
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| 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 | |
| | | |
| | | |
| | | |
| | Total D | \$ |

| | 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 | |
| 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 | |
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| | Total E | \$ |

| Summary of Expenses | | | |
|---|----|--|--|
| Total C | | | |
| Total D | + | | |
| Total E | + | | |
| Total Expenses (enter on line 9968 on page 4) | \$ | | |

| 2014 Statement B | | | | | | |
|--|--|--|--------------------|----------------------|------------------------------|------------|
| Section 6 – Summary of Inc | come and Expenses | | | Ор | eration of | |
| Minus: Expenses (enter total from | "Summary of Expenses" on pa | page 2) | | 9959 9968 9969 | - = | |
| Minus: Other deductions (see li | ne 9940 in the guide) | | Subtotal | 9940 | | |
| Add: Optional inventory adjustm Mandatory inventory adjus | nent – current year (if applicabl stment – current year (if applica | 0042 | | > | + | |
| Partnership Information (if appl | icable) | | | | = | a |
| Your share of line a (enter the dol | lar amount) | <u></u> | b | | | |
| | | nt b, whichever applies) | | 9944 | + | |
| Add: Adjustment to business-us | se-or-nome expenses (from Are | ea B on Form T1175, if it applies) | | 0001 | | |
| Add: GST/HST rebate for partner | ers received in the year | | Subtotal | 9974 | + | |
| Net Farming Income (or loss) See | e note below. (Enter this amou | unt on line 141 of your income tax ret | urn.) | 9946 | = | |
| Note: If you have multiple operation | ns, or additional expenses that | apply to partnerships, add the amounts | from line 9946 o | f the follo | wing forms: | |
| Form T1273, Statement A – H | armonized AgriStability and Ag | grilnvest Programs Information and Stat | ement of Farmin | g Activitie | s for Individuals | |
| • Form T1274, Statement B – H Farming Operations | armonized AgriStability and Ag | grilnvest Programs Information and Stat | ement of Farmin | g Activitie | s for Additional | |
| Enter the total on line 141 of your | r income tax return. | | | | | |
| Partnership Information | | Note: Ensure you provide your part | ner/partners' PIN | l(s). | | |
| Partnership Name: | | CRA partnership nu | ımber: | | | |
| AgriStability/AgriInvest Participant Identification Number (PIN) | Only enter the first and last | st name if the partner is an individual. | | | ation name if the rporation. | % share |
| | | Er | iter your percenta | age share | of the partnership | % |
| | Partner's first name: | Partner's last name: | | | | % |
| | Partner's first name: | Partner's last name: | | | | % |
| | Partner's first name: | Partner's last name: | | | | % |
| | Partner's first name: | Partner's last name: | | | | % |
| | Partner's first name: | Partner's last name: | | | | % |
| | Partner's first name: | Partner's last name: | | | | % |
| | Partner's first name: | Partner's last name: | | | | % |

| 2014 \$ | Statement B | This pag | e to be o | completed by | AgriSta | bility par | rticipants | only | / | PIN: | Operation [| of |
|---------|-------------------------|-------------|-----------|---------------------|----------------------|---------------------|-------------------------|-------|---------|---|----------------------------------|----------------|
| Section | 7 – Livestock Inventory | Valuation | | | | Has the pr | | pacit | y of t | his operation decreased during the | orogram year due to disaster | |
| а | b | | С | d | | For crops: | | Y | 'es | No Fo | r livestock: Yes | No |
| Code | Description | Ending | Inventory | End of Year Price | e \$ | If you parti | ا cinated in nrc | | ion (cı | rop) insurance in the program year for | | |
| | | | | | | | on numbers i | | | | inis operation, piease provide t | ne contract of |
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| | | | | | | | | | 1 | | | |
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| | | | | | | | | | | tion 9 – Livestock Productive Capac | | |
| | | | | | | | | | | ductive Animals | Units | 2014 |
| | | | | | | | | | 104 | Cattle | Number of cows that calved | |
| | | <u> </u> | | | | | | | 123 | Hogs, Farrow to Finish | Number of sows that farrowed | |
| Castian | Q. Cran Inventory Valu | otion and D | | Canacity | | | | | 145 | Hogs, Farrowing | Number of sows that farrowed | |
| Section | 8 – Crop Inventory Valu | alion and F | Toductive | Сараспу | | | | | | nber of Feeder Livestock | Units | 2014 |
| а | b | С | d | е | f | g | h | | 105 | Feeder Cattle (fed up to 900 lbs) | Number of animals fed | |
| Code | Crop/Grade | Units | Acres | Unseedable Acres | Quantity Produced | Ending Inventory | End of Year Price \$ | | 106 | Finished Cattle (fed over 901 lbs) | Number of animals fed | |
| | • | | | Acres | Froduced | inventory | Frice \$ | - | 125 | Hogs, Nursery (fed up to 50 lbs) | Number of animals fed | |
| | | | | | | | | | 124 | Hogs, Feeders (fed over 51 lbs) | Number of animals fed | |
| | | | | | | | | | 0.010 | tom Fed Livestock | Units | 2014 |
| | | | | | | - | | - | 141 | Cattle | Number of animal feed days | |
| | | | | | | | | | 142 | Hogs | Number of animal feed days | |
| | | | | | | | | | Sup | ply Managed Commodities | Units | 2014 |
| | | | | | | - | | 4 | 113 | Dairy | Kg butterfat/day | |
| | | | | | | | | 4 | 108 | Chickens, layers, broiler eggs for hatching | Number producing | |
| | | | | | | | | | 109 | Chicken, layers, eggs for consumption | Number producing | |
| | | | | | | | | 1 | 143 | Chickens, broilers | Kg produced | |
| | | | | | | | | | 144 | Turkeys, broilers | Kg produced | |
| 17 | Summerfallow Acres | | | _ | | | | | Oth | er (specify below) | Units | 2014 |
| 18 | Pasture Acres | | | | | | | | | | | |
| 19 | Wasteland Acres | | | | | | | | | | | |
| | | | 1 | _ | | | | | | | | |
| | | | | | | | | | | · | | |

| Section 10 – Purchased inputs | | | | |
|-------------------------------|-------------|--------------------------|--|--|
| Code | Description | End of Year Amount \$ | | |
| | | | | |
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| Section 11 – Deferred Income and Receivables | | | | | |
|--|---|--|--|--|--|
| Code | Description | Ending Receivables and Income Deferred to 2015 \$ | | | |
| 4020 | Expected Grains and Oilseeds Pool Payments | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| Section 12 – Accounts Payable | | | | | |
|-------------------------------|-------------|--------------------------|--|--|--|
| Code | Description | End of Year Amount \$ | | | |
| | | | | | |
| | | | | | |
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2014 Statement B

Do not

Information collected on page 5 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 CRA.

Information on pages 2, 3 and 4 is used by CRA for tax purposes, and for AgriStability and AgriInvest program purposes. This information will be shared by both CRA and the AgriStability and AgriInvest programs and will be retained by CRA.

write on

If you have any additional information you want to send to your Administration, please use Form T1275, *AgriStability and AgriInvest Additional Information and Adjustment Request Form* found in the attached book called Forms 2014, RC4408-2.

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