

Statement of Fishing Activities

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

Identification			
Your name		Your social insurance number	
Vessel registration number (VRN)		Program account number (15 characters)	
Boat name		City	Province or territory
Fiscal period From: Year Month Day To: Year Month Day		Was 2015 your last year of fishing? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Main species		Industry code (see Chapter 2 of Guide T4004)	
Accounting method <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	Tax shelter identification number	Partnership business number (9 digits)	Your percentage of the partnership %
Name and address of person or firm preparing this form			

Internet business activities	
How many Internet webpages and websites does your business earn income from? Enter "0" if none. _____	
Provide the main webpage or site address(es) (also known as URL address(es)):	
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") _____ %	

Income	
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) _____	9600 _____
Gross income – Total of the above lines (enter this amount on line 170 of your income tax and benefit return)	8299 _____ a

Net income (loss) before adjustments

Gross income (from line 8299 on page 1)								a
Expenses (enter "business" part only)								
Bait, ice, salt	9138							
Crew shares	9062							
Fuel and oil costs (except for motor vehicles)	9224							
Gear	9136							
Insurance	8690							
Interest	8710							
Food	8523							
Licences	8760							
Motor vehicle expenses (not including CCA) – see Chart A on page 4	9281							
Office expenses	8810							
Nets and traps	9137							
Legal, accounting, and other professional fees	8860							
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 (specify)	9270							
Subtotal								
Allowance on eligible capital property	9935							
Capital cost allowance (amount from Area A on page 3)	9936							
Total expenses (total of the above three lines)	9368							
Net income (loss) before adjustments (amount a minus amount b)						9369		b

Your net income (loss)

Your share of line 9369 above or the amount from your slip T5013, <i>Statement of Partnership Income</i>								c
Plus: GST/HST rebate for partners received in the year	9974							
Total (amount c plus line 9974)								d
Minus: Other amounts deductible from your share of net partnership income (loss) (from the chart below)						9943		e
Net income (loss) after adjustments (amount d minus amount e)								f
Minus: Business-use-of-home expenses (amount 3 from the chart below)						9945		
Your net income (loss) (amount f minus line 9945) Enter this amount on line 143 of your income tax and benefit return						9946		

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 9943 above)			

Calculating business-use-of-home expenses

Heat						
Electricity						
Insurance						
Maintenance						
Mortgage interest						
Property taxes						
Other expenses (specify): _____						
Subtotal						
Minus: Personal-use part						
Subtotal						
Plus: Capital cost allowance (business part only)						
Amount carried forward from previous year						
Subtotal					1	
Minus: Net income (loss) after adjustments (from amount f above) (if negative, enter "0")						2
Business-use-of-home expenses available to carry forward (amount 1 minus amount 2) – if negative, enter "0"						
Allowable claim (the lesser of amount 1 and 2 above) Enter your share of this amount on line 9945 above						3

Details of other partners

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

Name _____ Address _____	Share of net income or (loss) \$ _____	Percentage of partnership _____ %
Name _____ Address _____	Share of net income or (loss) \$ _____	Percentage of partnership _____ %
Name _____ Address _____	Share of net income or (loss) \$ _____	Percentage of partnership _____ %

Details of equity

Total business liabilities	9931	_____
Drawings in 2015	9932	_____
Capital contributions in 2015	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 below)	4 Proceeds of dispositions in the year (see areas D and E below)	5* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions $1/2 \times (\text{col. 3} - \text{col. 4})$ If negative, enter "0"	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate (%)	9 CCA for the year (col. 7 multiplied by col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)

Total CCA on Part XI properties – Enter on line 9936 on page 2 the "business" part of this amount **minus** any 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 T4004.

** For information on CCA for business-use-of-home expenses, see "Special situations," in Chapter 3 of Guide T4004.

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

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)

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

Total equipment dispositions in the year 9926

Area E – Details of building dispositions in the year

Protected B when completed

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)

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

Total building dispositions in the year **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.

Chart A – Motor vehicle expenses

Kilometres you drove in the fiscal period to earn fishing income	1	
Total kilometres you drove in the fiscal period	2	
Fuel and oil	3	
Interest (see Chart B below)	4	
Insurance	5	
Licence and registration	6	
Maintenance and repairs	7	
Leasing (see Chart C below)	8	
Other expenses (please specify)	9	
.....	10	
Total motor vehicle expenses (add amounts 3 to 10)	11	
Business part: $\left(\frac{\text{amount 1:}}{\text{amount 2:}} \right) \times \text{amount 11:}$	=	12
Business parking fees	13	
Supplementary business insurance	14	
Allowable motor vehicle expenses (add amounts 12, 13, and 14, enter this amount 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
$\$10^* \times$ the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)	B
Available interest expense (enter amount of whichever is less, 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 2015 fiscal period for the vehicle	1	
Total lease payments deducted before your 2015 fiscal period for the vehicle	2	
Total number of days the vehicle was leased in your 2015 and previous fiscal periods	3	
Manufacturer's list price	4	
Amount 4 or $(\$35,294 + \text{GST}^{**} \text{ and PST, or HST}^{**} \text{ on } \$35,294)$, whichever is more $\times 85\%$	=	5
$\frac{[(\$800 + \text{GST}^{**} \text{ and PST, or HST}^{**} \text{ on } \$800) \times \text{amount 3}]}{30} - \text{amount 2:}$	=	6
$\frac{[(\$30,000 + \text{GST}^{**} \text{ and PST, or HST}^{**} \text{ on } \$30,000) \times \text{amount 1}]}{\text{amount 5}}$	=	7
Eligible leasing cost (enter whichever is less, amount 6 or 7, in amount 8 of Chart A above)		

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

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 005.