



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
Postal code			
Fiscal period	From:	Year	Month
		Day	
To:	Year	Month	Day
Was 2014 your last year of fishing? Yes <input type="checkbox"/> No <input type="checkbox"/>			
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)	
Gross income – Total of the above lines (enter this amount on line 170 of your income tax and benefit return)	
	9600
	8299
	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

Name and address	Share of net income or (loss) \$	Percentage of partnership %
Name and address	Share of net income or (loss) \$	Percentage of partnership %
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Details of equity

Total business liabilities	9931	
Drawings in 2014	9932	
Capital contributions in 2014	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
$\$10^* \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}$	_____	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 2014 fiscal period for the vehicle	_____	1
Total lease payments deducted before your 2014 fiscal period for the vehicle	_____	2
Total number of days the vehicle was leased in your 2014 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
$\frac{[(\$800 + \text{GST** and PST, or HST** on } \$800) \times \text{amount 3}]}{30} - \text{amount 2:}$	_____	6
$\frac{[(\$30,000 + \text{GST** and PST, or HST** on } \$30,000) \times \text{amount 1}]}{\text{amount 5}}$	_____	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, including the social insurance number, is collected under the *Income Tax Act* to assess individual income tax for the federal government and the provinces and territories. It can be used for audit, compliance, or evaluation purposes and shared or verified with other federal and provincial/territorial government institutions. Failure to provide the information may result in interest payable, penalties, or other actions. Under the *Privacy Act*, individuals have a right to and shall, on request, be given access to their personal information and to request correction of it; refer to InfoSource (www.infosource.gc.ca), personal information bank CRA PPU 005.