



Canada Revenue Agency

Agence du revenu du Canada

CAPITAL COST ALLOWANCE (CCA)

For more information, see the section called "Capital Cost Allowance" in the *T2 Corporation Income Tax Guide*.

Is the corporation electing under Regulation 1101(5q)? **101** 1 Yes 2 No

1 Class number	2 Undepreciated capital cost at the beginning of the year (amount from column 13 of last year's schedule 8)	3 Cost of acquisitions during the year (new property must be available for use) (note 1)	4 Adjustments and transfers (show amounts that will reduce the undepreciated capital cost in brackets) (note 2)	5 Proceeds of dispositions during the year (amount not to exceed the capital cost)	6 Undepreciated capital cost (column 2 plus column 3 plus or minus column 4 minus column 5)	7 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5) (note 3)	8 Reduced undepreciated capital cost (column 6 minus column 7)	9 CCA rate % (note 4)	10 Recapture of capital cost allowance (note 5)
200	201	203	205	207		211		212	213
1 8-a		900			900	450	450	20	
Totals		900			900	450	450		

- Note 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).
- Note 2. Enter in column 4, "Adjustments and transfers", amounts that **increase** or reduce the undepreciated capital cost (column 6). Items that increase the undepreciated capital cost include amounts transferred under section 85, or transferred on amalgamation or winding-up of a subsidiary. Items that **reduce** the undepreciated capital cost (show amounts that reduce the undepreciated capital cost in brackets) include government assistance received or entitled to be received in the year, or a reduction of capital cost after the application of section 80. See the *T2 Corporation Income Tax Guide* for other examples of adjustments and transfers to include in column 4.
- Note 3. The net cost of acquisitions is the cost of acquisitions (column 3) **plus** or **minus** certain adjustments and transfers from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance – General Comments*.
- Note 4. Enter a rate only if you are using the declining balance method. For any other method (for example the straight-line method, where calculations are always based on the cost of acquisitions), enter N/A. Then enter the amount you are claiming in column 12.
- Note 5. For every entry in column 10, the "Recapture of capital cost allowance" there must be a corresponding entry in column 5, "Proceeds of dispositions during the year". The recapture and terminal loss rules do not apply to passenger vehicles in Class 10.1.
- Note 6. If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

Maximum CCA available for **other** assets
Optimized amount
Claim a different amount
Maximum CCA available for **Rental** assets
Optimized amount
Claim a different amount

Enter the total of column
Enter the total of column
Enter the total of column