



**CAPITAL COST ALLOWANCE (CCA) (2006 and later tax years)**

Name of corporation	Business Number	Year	Tax year-end	Month	Day
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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 (undepreciated capital cost at the end of the year from column 13 of last year's CCA schedule)	3 Cost of acquisitions during the year (new property must be available for use) <small>(see note 1 below)</small>	4 Net adjustments (show negative amounts in brackets) <small>(see note 2 below)</small>	5 Proceeds of dispositions during the year (amount not to exceed the capital cost)	6 Undepreciated capital cost (column 2 <b>plus</b> column 3 <b>plus</b> or <b>minus</b> column 4 <b>minus</b> column 5)	7 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)  <small>(see note 3 below)</small>	8 Reduced undepreciated capital cost (column 6 <b>minus</b> column 7)	9 CCA rate %  <small>(see note 4 below)</small>	10 Recapture of capital cost allowance	11 Terminal loss	12 Capital cost allowance (for declining balance method, column 8 <b>multiplied</b> by column 9, or a lower amount) <small>(see note 5 below)</small>	13 Undepreciated capital cost at the end of the year (column 6 <b>minus</b> column 12)
<b>200</b>	<b>201</b>	<b>203</b>	<b>205</b>	<b>207</b>		<b>211</b>		<b>212</b>	<b>213</b>	<b>215</b>	<b>217</b>	<b>220</b>
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10.												

- 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. Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.
- Note 3. The net cost of acquisitions is the cost of acquisitions (column 3) **plus** or **minus** certain adjustments 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. 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.

**Totals**

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Enter the total of column 10 on line 107 of Schedule 1. Enter the total of column 11 on line 404 of Schedule 1. Enter the total of column 12 on line 403 of Schedule 1.
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