



Canada Revenue  
Agency

Agence du revenu  
du Canada

**SCHEDULE 8**

Code 0601

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

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

Name of corporation			
Business Number	Taxation year end		
	Year	Month	Day

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

continue on next page →



<p style="text-align: center;"><b>1</b> Class number</p> <p style="text-align: center;"><b>200</b></p>	<p style="text-align: center;"><b>2</b> 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)</p> <p style="text-align: center;"><b>201</b></p>
1.	
2.	
3.	
4.	
5.	
6.	
7.	

<p style="text-align: center;"><b>3</b></p> <p style="text-align: center;">Cost of acquisitions during the year (new property must be available for use) See note 1 on page 8 [below]</p> <p style="text-align: center;"><b>203</b></p>	<p style="text-align: center;"><b>4</b></p> <p style="text-align: center;">Net adjustments (show negative amounts in brackets) See note 2 on page 8 [below]</p> <p style="text-align: center;"><b>205</b></p>
1.	
2.	
3.	
4.	
5.	
6.	
7.	

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	<b>5</b> Proceeds of dispositions during the year (amount not to exceed the capital cost)  <div style="background-color: black; color: white; padding: 2px; display: inline-block;"><b>207</b></div>	<b>6</b> Undepreciated capital cost (column 2 <b>plus</b> column 3 <b>plus</b> or <b>minus</b> column 4 <b>minus</b> column 5)
1.		
2.		
3.		
4.		
5.		
6.		
7.		

	<b>7</b> 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5) See note 3 on page 8 [below] <div style="background-color: black; color: white; padding: 2px; display: inline-block; margin-top: 10px;"><b>211</b></div>	<b>8</b> Reduced undepreciated capital cost (column 6 <b>minus</b> column 7)
1.		
2.		
3.		
4.		
5.		
6.		
7.		

	<b>9</b> CCA rate %	<b>10</b> Recapture of capital cost allowance	<b>11</b> Terminal loss
	<b>212</b>	<b>213</b>	<b>215</b>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	<b>Totals</b>		

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

	<b>12</b> Capital cost allowance (column 8 <b>multiplied</b> by column 9; or a lower amount) See note 4 on page 8 [below] <b>217</b>	<b>13</b> Undepreciated capital cost at the end of the year (column 6 <b>minus</b> column 12) <b>220</b>
1.		
2.		
3.		
4.		
5.		
6.		
7.		

**Totals**

Enter the total of column 12  
on line 403 of Schedule 1.

- 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. 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.