

CAPITAL COST ALLOWANCE SCHEDULE (DEPRECIATION) FOR EMPLOYEES

- Attach one completed copy of this schedule to your income tax return and keep a copy for your records.
- The **1990 Employment Expenses Tax Guide** contains information to help you complete this schedule.

Social Insurance Number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black;"> </td> <td style="width: 10%; border: 1px solid black;"> </td> <td style="width: 10%; border: 1px solid black;"> </td> <td style="width: 10%; border: 1px solid black;"> </td> <td style="width: 10%; border: 1px solid black;"> </td> <td style="width: 10%; border: 1px solid black;"> </td> <td style="width: 10%; border: 1px solid black;"> </td> <td style="width: 10%; border: 1px solid black;"> </td> <td style="width: 10%; border: 1px solid black;"> </td> <td style="width: 10%; border: 1px solid black;"> </td> </tr> </table>										
Name											
Address											

SECTION I - CLASS 8 AND 10

(1) Class No.	(2) Undepreciated capital cost at beginning of 1990 (NOTE 1)	(3) Cost of additions during 1990	(4) Proceeds of disposal during 1990	(5) Column (2) plus Column (3) less Column (4)	(6) Enter 1/2 of the amount, if any, by which Column (3) exceeds Column (4). If Column (4) exceeds Column (3), enter NIL	(7) Column (5) minus Column (6)	(8) Rate %	(9) Capital cost allowance for 1990 (Column (8) X Column (7) or a lesser amount)	(10) Undepreciated capital cost at end of 1990 (Column (5) minus Column (9))
8							20%		
10							30%		

NOTE 1: Class 8: Musical instruments: To calculate the capital cost of a musical instrument you must determine whether there has been a change in use. For further information, contact your district office.

Class 10: Includes all vehicles that meet the definition of a motor vehicle, automobile, or passenger vehicle, with the exception of a passenger vehicle included in Class 10.1 (see Section II below).

SECTION II - CLASS 10.1

Includes all vehicles that meet the definition of a passenger vehicle and were acquired

- before September 1, 1989 and cost more than \$20,000, or
- after August 31, 1989 and cost more than \$24,000.

List each vehicle separately.

Date acquired	Cost of vehicle	(1) Class No.	(2) Undepreciated capital cost at beginning of 1990	(3) Cost of addition during 1990 (maximum \$20,000.00 or \$24,000.00)	(4) Proceeds of disposal during 1990	(5) Base amount for capital cost allowance (NOTE 2)	(6) Rate %	(7) Capital cost allowance for 1990 (Column (5) X Column (6) or a lesser amount)	(8) Undepreciated capital cost at end of 1990. (Column (2) minus Column (7) or Column (3) minus Column (7)) (NOTE 3)
		10.1					30%		
		10.1					30%		
		10.1					30%		
TOTAL									

NOTE 2: (a) Enter the amount from Column (2) in Column (5) if you owned the property in 1989 and still own it at the end of 1990.

(b) Enter 1/2 of the amount from Column (3) in Column (5) if you acquired the property in 1990 and still own it at the end of 1990.

(c) Enter 1/2 of the amount from Column (2) in Column (5) only if the Class 10.1 property was sold in 1990 and the following conditions are met:

- you owned the property at the end of the 1989 taxation year, and
- you acquired another property in 1990 that was included in Class 10.1 and still own it at the end of 1990.

If the Class 10.1 property was sold in 1990 and the conditions in Note 2(c) are **not** met, enter NIL in column (5).

NOTE 3: Enter NIL in Column (8) in the year you dispose of a Class 10.1 property since the recapture/terminal loss provisions do not apply to a Class 10.1 property.