



**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 *Employment Expenses Tax Guide* has information to help you fill in this schedule.

Social insurance number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Name	<input type="text"/>									
Address	<input type="text"/>									
	<input type="text"/>									

**PART A – CLASS 8 AND 10**

1 Class No.	2 Undepreciated Capital Cost at the Beginning of the Year	3 Cost of Acquisitions During the Year	4 Proceeds of Sale During the Year	5 Undepreciated Capital Cost after Buying and Selling	6 Adjustments for Current - Year Acquisitions	7 Base Amount for Capital Cost Allowance Claim	8 Rate %	9 Capital Cost Allowance for the Year	10 Undepreciated Capital Cost at the End of the Year
(NOTE 1)									
8							20%		
10							30%		

**NOTE 1:** Class 8 includes musical instruments.

Class 10 is all vehicles that meet the definition of a motor vehicle, except a passenger vehicle that goes in Class 10.1 (see Part B below).

**PART B – CLASS 10.1**

Please see Chapter 7 for details about the limits for Class 10.1.

List each vehicle on a separate line.

Date Bought	Cost of Vehicle	1 Class No.	2 Undepreciated Capital Cost at the Beginning of the Year	3 Cost of Acquisitions During the Year	4 Proceeds of Sale During the Year	5 Base Amount for Capital Cost Allowance Claim  (NOTE 2)	6 Rate %	7 Capital Cost Allowance for the Year	8 Undepreciated Capital Cost at the End of the Year  (NOTE 3)
		10.1					30%		
		10.1					30%		
		10.1					30%		
<b>TOTAL</b>									

- NOTE 2:**
- Enter the amount from Column 2 in Column 5 if you owned the vehicle in the previous year and still owned it at the end of the current year.
  - Enter 1/2 the amount from Column 3 in Column 5 if you bought the vehicle in the current year and still owned it at the end of the current year.
  - Enter 1/2 the amount from Column 2 in Column 5 only if the vehicle was sold in the current year and you meet **all** of the following conditions:
    - You owned the vehicle at the end of the previous year.
    - You bought another vehicle in the current year that was included in Class 10.1 and you still owned it at the end of the current year.
 If you sold a vehicle in the current year and you do not meet the conditions in Note 2c, enter "nil" in Column 5.

**NOTE 3:** Enter "nil" in Column 8 for the year you sold or traded a vehicle since the recapture/terminal loss rules do not apply.