Revenue Canada Revenu Canada

T2S(8)
Rev. 95

CAPITAL COST ALLOWANCE

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

Name of corporation	Account / Business Number	Taxation year-end Day / Month / Year

1 Class number	2 Undepreciated capital cost at the beginning of the year (column 11 from last year's T2S(8))	3 Cost of acquisitions during the year (new property must be available for use) Note 1	4 Adjustments (show negative amounts 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 (deduct 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 %	10 Capital cost allowance (column 8 multiplied by column 9; or a lower amount) Note 4	11 Undepreciated capital cost at the end of the year (column 6 minus column 10)
								Total		

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. In addition to other adjustments, include as negative adjustments any GST input tax credits or rebates claimed in the year for property acquired, and include as positive adjustments any amounts repaid in the year for GST input tax credits previously deducted.

Note 3. The net cost of acquisitions is the cost of acquisitions plus or minus the adjustments from column 4, except for investment tax credits the corporation claimed in the previous taxation year.

Note 4. If the taxation year is shorter than 365 days, prorate the CCA claim. See the T2 Guide for more information.

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