Canada Revenue Agency | Agence du revenu du Canada

Capital Cost Allowance (CCA) (2018 and later tax years)

Schedule 8
Code 1801
Protected B when completed

Corporation's name	Business number	Tax 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** ☐ Yes ☐ No

1 Class number **200**	2 Undepreciated capital cost (UCC) at the beginning of the year **201**	3 Cost of acquisitions during the year (new property must be available for use) See note 1 **203**	4 Cost of acquisitions from column 3 that are accelerated investment incentive properties (AIIP) See note 2 **225**	5 Adjustments and transfers (show amounts that will reduce the undepreciated capital cost in brackets) See note 3 **205**	6 Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition See note 4 **221**	7 Amount from column 5 that is repaid during the year for a property, subsequent to its disposition See note 5 **222**	8 Proceeds of dispositions See note 6 **207**	9 UCC (column 2 **plus** column 3 **plus** or **minus** column 5 **minus** column 8) See note 7

10 Proceeds of disposition available to reduce the UCC of AIIP (column 8 **plus** column 6 **minus** column 3 **plus** column 4 **minus** column 7) (if negative, enter "0")	11 Net capital cost additions of AIIP acquired during the year (column 4 **minus** column 10) (if negative, enter "0")	12 UCC adjustment for AIIP acquired during the year (column 11 **multiplied** by the relevant factor) See note 8	13 UCC adjustment for non-AIIP acquired during the year (0.5 **multiplied** by the result of column 3 **minus** column 4 **minus** column 6 **plus** column 7 **minus** column 8) (if negative, enter "0") See note 9 **224**	14 CCA rate % See note 10 **212**	15 Recapture of capital cost allowance See note 11 **213**	16 Terminal loss See note 12 **215**	17 Capital cost allowance (for declining balance method, the result of column 9 **plus** column 12 **minus** column 13, **multiplied** by column 14 or a lower amount) See note 13 **217**	18 Undepreciated capital cost at the end of the year (column 9 **minus** column 17) **220**
				Totals				

Enter the total of column 15 on line 107 of Schedule 1.
Enter the total of column 16 on line 404 of Schedule 1.
Enter the total of column 17 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. Accelerated investment incentive property is a property that was acquired by the taxpayer after November 20, 2018 and became available for use before 2028. See Regulation 1104(4) for more information.

Note 3. Enter in column 5, "Adjustments and transfers", amounts that increase or reduce the undepreciated capital cost (column 9). Items that increase the undepreciated capital cost include amounts transferred under section 85, or transferred on amalgamation or winding-up of a subsidiary. Items that reduce the undepreciated capital cost (show amounts that reduce the undepreciated capital cost in brackets) include government assistance received or entitled to be received in the year, or a reduction of capital cost after the application of section 80. See the T2 Corporation Income Tax Guide for other examples of adjustments and transfers to include in column 5.

Note 4. Include all amounts of assistance you received (or were entitled to receive) after the disposition of a depreciable property that would have decreased the capital cost of the property by virtue of paragraph 13(7.1)(f) if received before the disposition.

Note 5. Include all amounts you have repaid during the year (after the disposition of a particular property with respect to a legally required repayment) of:
- assistance that would have otherwise increased the capital cost of the property under paragraph 13(7.1)(d); and
- any legally required repayment of an inducement, assistance or any other amount contemplated in paragraph 12(1)(x) received by the taxpayer that otherwise would have increased the capital cost of the property under paragraph 13(7.4)(b).

Note 6. For each property disposed of during the year, deduct from the proceeds of disposition any outlays and expenses to the extent that they were made or incurred for the purpose of making the disposition(s). The amount reported in respect of the property cannot exceed the property's capital cost, unless that property is a timber resource property as defined in subsection 13(21).

Note 7. If the amount in column 5 reduces the undepreciated capital cost (i.e. it is shown in brackets), you must subtract it for the purposes of the calculation. Otherwise, add the amount in column 5 for the purposes of the calculation.

Note 8. The relevant factors for accelerated investment incentive properties (AIIP) available for use before 2024 are 2 1/3 (class 43.1), 1 (classes 43.2 and 53), 0 (classes 12, 13, 14, 15 and Canadian vessels included in paragraph 1100(1)(v)) and 0.5 for the remaining AIIP.

Note 9. The half-year rule does not apply to accelerated investment incentive properties acquired during the year. For other exceptions to the 50% rule, see Income Tax Folio S3-F4-C1, General Discussion of Capital Cost Allowance.

Note 10. 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 17.

Note 11. If the amount in column 9 is negative, you have a recapture of CCA. If applicable, enter the negative amount from column 9 in column 15 as a positive. For every entry in column 15, there must be a corresponding entry in column 8. The recapture rules do not apply to passenger vehicles in Class 10.1.

Note 12. If no property is left in the class at the end of the tax year and there is still a positive amount in the column 9, you have a terminal loss. If applicable, enter the positive amount from column 9 in column 16. The terminal loss rules do not apply to:
- passenger vehicles in Class 10.1;
- property in Class 14.1, unless you have ceased carrying on the business to which it relates; or
- limited-period franchises, concessions, or licences in Class 14 if, at the time of acquisition, the property was a former property of the transferor or any similar property attributable to the same fixed place of business, and the taxpayer had jointly elected with the transferor to have the replacement property rules apply.

Note 13. 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. CCA is calculated in the following way for the classes below:
- Class 13: the CCA rate is 150% of the amount calculated in Schedule III in the year of acquisition for an AIIP (accelerated investment incentive property) acquired before 2024.
- Class 14: a 50% allowance is added to the amount determined under 1100(1)(c)(i) when calculating the CCA in the year of acquisition for an AIIP acquired before 2024.
- Class 15: the lesser of 150% of the amount computed under paragraph 1(a) of schedule IV and the UCC at the end of the tax year (before any CCA deduction) can be claimed as CCA in the year of acquisition for an AIIP acquired before 2024.
- Canadian vessels described under 1100(1)(v) : the lesser of 50% and the UCC at the end of the tax year (before any CCA deduction) can be claimed as CCA in the year of acquisition for an AIIP acquired before 2024.
- Class 41.2: In the year of acquisition, use a 25% CCA rate for a single mine property that qualifies as an AIIP. The additional allowance under Regulation 1100(1)(y.2) is not eligible for the accelerated investment incentive. For multiple mine properties, the additional allowance in respect of natural gas liquefaction under Regulation 1100(1)(ya.2) is eligible for the accelerated investment incentive.