

**Area A - Calculation of capital cost allowance (CCA) claim**

1 Class	2 Undepreciated capital cost (UCC) at the start of year	3 Cost of additions in the year (Areas B and C)	4 Proceeds of dispositions in the year (Areas D and E)	5* UCC after additions and dispositions (col 2 + 3 - 4)	6 Adjustment for current-year additions (1/2 x (col 3 - 4))	7 Base amount for CCA (col 5 - 6)	8 Rate %	9 CCA for the year (col 7 x 8 or an adjusted amount)	10 UCC at the end of the year (col 5 - 9)
10.1	15,470.00			15,470.00		15,470.00	30.00	1,116.23	10,829.00
8	2,254.94			2,254.94		2,254.94	20.00	450.99	1,803.95
10	219.15	525.00		744.15	262.50	481.65	30.00	144.50	599.65
50	426.00	2,048.00		2,474.00	1,024.00	1,450.00	55.00	797.50	1,676.50
<b>Total CCA claim for the year</b> (enter this amount, <b>minus</b> any personal part and any CCA for business-use-of-home expenses, on line 9936 in Part 5**)								2,509.22	

\* If you have a negative amount in this column, add it to income as a recapture on line 8230, "Other income", in Part 3. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses", in Part 5. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, see Chapter 4 of Guide T4002.

\*\* For information on CCA for "Calculation of business-use-of-home expenses", see "Special Situations" in Chapter 4 of Guide T4002.

**Area B - Details of equipment additions in the year**

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (col 3 - col 4)
10	New Software	525.00		525.00
50	Laptop Computer	2,048.00		2,048.00
<b>Total equipment additions in the year 9925</b>				2,573.00

**Area C - Details of building additions in the year**

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (col 3 - col 4)
<b>Total building additions in the year 9927</b>				

**Area D - Details of equipment dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition	4 Personal part (if applicable)	5 Business part (col 3 - col 4)
<b>Total equipment dispositions in the year 9926</b>				

**Note:** If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, for information about your proceeds of disposition.

**Area E - Details of building dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition	4 Personal part (if applicable)	5 Business part (col 3 - col 4)
<b>Total building dispositions in the year 9928</b>				

**Note:** If you disposed of property from your business in the year, see Chapter 4 of Guide T4002, for information about your proceeds of disposition.

**Area F - Details of land additions and dispositions in the year**

Total cost of all land additions in the year	<b>9923</b>
Total proceeds from all land dispositions in the year	<b>9924</b>
<b>Note:</b> You cannot claim capital cost allowance on land.	