

## CAPITAL COST ALLOWANCE (CCA)

**T5013**  
**SCHEDULE 8**

<b>Partnership's name</b>	<b>Partnership's account number</b>	<b>Fiscal period end</b> (YYYY/MM/DD)	Original <input type="checkbox"/>
	_ _ _ _ _ _ _ RZ _ _ _ _	_ _ _ _ _ / _ _ / _ _	Amended <input type="checkbox"/>

- Complete this schedule to calculate the amount of capital cost allowance (CCA) the partnership is claiming for the fiscal period, and to account for acquisitions and/or dispositions of depreciable property.
- All the information requested in this form and in the documents supporting your information return is "prescribed information".
- Complete this schedule using the instructions in Guide T4068, *Guide for the Partnership Information Return (T5013 forms)*.
- If you do not have enough space to list all the information, use an additional Schedule 8 (T5013 SCH 8).
- Attach the original copy of this completed schedule to Form T5013 FIN, *Partnership Financial Return*.

8-200	8-201	8-203	8-205	8-207		8-211		8-212	8-213	8-215	8-217	8-220
(1) Class number	(2) Undepreciated capital cost (UCC) at the beginning of the fiscal period (UCC at the end of the previous fiscal period (column 13 of Schedule 8))	(3) Cost of acquisitions during fiscal period (new property must be available for use) *	(4) Net adjustments (show negative amounts in brackets) **	(5) Proceeds of dispositions during the fiscal period (amount not to exceed the capital cost)	(6) UCC (column 2 <b>plus</b> column 3 <b>plus</b> or <b>minus</b> column 4 <b>minus</b> column 5)	(7) 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5) ***	(8) Reduced UCC (column 6 <b>minus</b> column 7)	(9) CCA rate (%)	(10) Recapture of capital cost allowance	(11) Terminal loss	(12) CCA (column 8 <b>multiplied</b> by column 9, <b>or</b> a lower amount) ****	(13) UCC at the end of the fiscal period (column 6 <b>minus</b> column 12)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
* Include any property acquired in previous fiscal periods that has now become available for use. This property would have been previously excluded from column 2. List separately any acquisitions that are not subject to the 50% rule (see Regulations 1100(2) and (2.2)). <b>Totals</b>									8-230	8-240	8-250	

\* Include any property acquired in previous fiscal periods 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 Regulations 1100(2) and (2.2).

**\*\*** Include amounts applicable to depreciable assets transferred under section 85. See Guide T4068, *Guide for the Partnership Information Return (T5013 forms)*, for examples of adjustments to include in column 4.

\*\*\* The net cost of acquisitions is the cost of acquisitions (column 3) plus or minus certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance – General Comments*.

\*\*\*\* If the fiscal period is shorter than 365 days, prorate the CCA claim except for some classes. For more information, see Guide T4068.

Enter the amount in box 8-230 on line 1-107 of Schedule 1.  
Enter the amount in box 8-240 on line 1-404 of Schedule 1.  
Enter the amount in box 8-250 on line 1-403 of Schedule 1.