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Canada Revenue Agency | Agence du revenu du Canada

Capital Cost Allowance (CCA)

T5013 Schedule 8
Protected B when completed

Partnership's name	Partnership account number	Fiscal period end (Year / Month / Day)	
	R Z		☐ Original ☐ Amended

- Fill out 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
- Fill out this schedule using the instructions in the 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
- Attach the original copy of this completed schedule to form T5013 FIN, Partnership Financial Return

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

10 Proceeds of disposition available to reduce the UCC of AIIP and ZEV (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 and ZEV acquired during the fiscal period (column 4 **minus** column 10) (if negative, enter "0")	12 UCC adjustment for AIIP and ZEV acquired during the fiscal period (column 11 **multiplied** by the relevant factor) See note 9	13 UCC adjustment for property acquired during the fiscal period other than AIIP and ZEV (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 10 224	14 CCA rate % See note 11 212	15 Recapture of CCA See note 12 213	16 Terminal loss See note 13 215	17 CCA (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 14 217	18 UCC at the end of the fiscal period (column 9 **minus** column 17) 220
				Totals	230	240	250	

Enter the amount from line 230 on line 107 of the T5013 SCH1.
Enter the amount from line 240 on line 404 of the T5013 SCH1.
Enter the amount from line 250 on line 403 of the T5013 SCH1.

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Note 1. If a class number has not been provided in Schedule II of the Income Tax Regulations for a particular class of property, use the subsection provided in Regulation 1101.

Note 2. 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 of property in the class that are not subject to the 50% rule. See Income Tax Folio S3-F4-C1, General Discussion of Capital Cost Allowance, for exceptions to the 50% rule.

Note 3. AIIP is a property (other than ZEV) that you acquired after November 20, 2018 and became available for use before 2028. ZEV is, subject to certain exceptions, a new motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019 and became available for use before 2028. See Guide T4068 for more information.

Note 4. Enter in column 5, "Adjustments and transfers", amounts that increase or reduce the UCC (column 9). Items that increase the UCC include amounts transferred under subsection 97(2). Items that reduce the UCC include government assistance received or entitled to be received in the fiscal period. See the Guide T4068 for other examples of adjustments and transfers to include in column 5.

Also include the UCC of each property acquired in a non-arm's length transaction (other than by virtue of a right referred to in paragraph 251(5)(b) of the Act) if the property was a depreciable property continuously owned by the transferor for at least 364 days before the end of your fiscal period.

Note 5. 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 6. Include all amounts you have repaid during the fiscal period with respect to any legally required repayment, made after the disposition of a corresponding property, of:

- assistance that would have otherwise increased the capital cost of the property under paragraph 13(7.1)(d), and
- an inducement, assistance or any other amount contemplated in paragraph 12(1)(x) received, that otherwise would have increased the capital cost of the property under paragraph 13(7.4)(b)

Also include the UCC of each property acquired in a non-arm's length transaction (other than by virtue of a right referred to in paragraph 251(5)(b) of the Act) if the property was a depreciable property continuously owned by the transferor for at least 364 days before the end of your fiscal period.

Note 7. For each property disposed of during the fiscal period, 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).

The proceeds of disposition of a ZEV that has been included in Class 54 and that is subject to the $55,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of $55,000 as a proportion of the actual cost of the vehicle.

Note 8. If the amount in column 5 reduces the UCC (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 purpose of the calculation.

Note 9. The relevant factors for property of a class in Schedule II, that is AIIP or ZEV, available for use before 2024 are:

- 2 1/3 for property in Classes 43.1 and 54
- 1 1/2 for property in Class 55
- 1 for property in Classes 43.2 and 53
- 0 for property in Classes 12, 13, 14, and 15, as well as properties that are Canadian vessels included in paragraph 1100(1)(v) of the Regulations (see note 14 for additional information), and
- 0.5 for all other property that is AIIP

Note 10. The UCC adjustment for property other than AIIP or ZEV acquired during the fiscal period (formerly known as the half-year rule or 50% rule) does not apply to certain property. For special rules and exceptions, see Income Tax Folio S3-F4-C1, General Discussion of Capital Cost Allowance.

Note 11. 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 12. 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. The recapture rules do **not** apply to passenger vehicles in Class 10.1.

Note 13. If no property is left in the class at the end of the fiscal period and there is still a positive amount in 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 you had jointly elected with the transferor to have the replacement property rules apply

Note 14. If the fiscal period is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See Guide T4068 for more information.
For property in class 10.1 disposed of during the fiscal period, deduct a maximum of 50% of the regular CCA deduction if you owned the property at the beginning of the fiscal period.
For AIIP listed below, the maximum first fiscal period allowance you can claim is determined as follows:

- Class 13: the lesser of 150% of the amount calculated in Schedule III of the Regulations and the UCC at the end of the fiscal period (before any CCA deduction)
- Class 14: the lesser of 150% of the allocation for the fiscal period of the capital cost of the property apportioned over the remaining life of the property (at the time the cost was incurred) and the UCC at the end of the fiscal period (before any CCA deduction)
- Class 15: the lesser of 150% of an amount computed on the basis of a rate per cord, board foot or cubic metre cut in the fiscal period and the UCC at the end of the fiscal period (before any CCA deduction)
- Canadian vessels described under paragraph 1100(1)(v) of the Regulations: the lesser of 50% of the capital cost of the property and the UCC at the end of the fiscal period (before any CCA deduction)
- Class 41.2: use a 25% CCA rate. The additional allowance under paragraph 1100(1)(y.2) (for single mine properties) and 1100(1)(ya.2) (for multiple mine properties) of the Regulations is not eligible for the accelerated investment incentive. The additional allowance in respect of natural gas liquefaction under paragraph 1100(1)(yb) of the Regulations is eligible for the accelerated investment incentive

The AIIP also apply to property (other than a timber resource property) that is a timber limit or a right to cut timber from a limit as well as to industrial mineral mine or a right to remove minerals from an industrial mineral mine. See the Income Tax Regulations for more detail.