Area A - Calculation of capital cost allowance claim

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C below)	4 Proceeds of dispositions in the year (see Areas D and E below)	5 * UCC after additions and dispositions (col. 2 plus 3 minus 4)	6 Adjustment for current-year additions (1/2 x (col. 3 minus 4)) If negative, enter "0"	7 Base amount for capital cost allowance (col. 5 minus 6)	8 Rate %	9 CCA for the year (col. 7 x 8 or a lesser amount)	10 UCC at the end of the year (col. 5 minus 9)

Total CCA claim for the year (enter your share of this amount on line 8207 on the front)

* If you have a negative amount in this column, add it to income as a recapture under "Other related income" on the front of this form. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss under "Other expenses" on the front of this form. For more information, read Chapter 3 of the *Rental Income* guide.

Area B - Details of equipment and other property additions in the year

1 Class number	**2** Property details	**3** Total cost	**4** Personal portion (if applicable)	**5** Rental portion (Column 3 **minus** Column 4)

Total equipment and other property additions in the year **8304**

Area C - Details of building additions in the year

1 Class number	**2** Property details	**3** Total cost	**4** Personal portion (if applicable)	**5** Rental portion (Column 3 **minus** Column 4)

Total building additions in the year **8306**

Area D - Details of equipment and other property dispositions in the year

1 Class number	**2** Property details	**3** Proceeds of disposition (should not be more than the capital cost)	**4** Personal portion (if applicable)	**5** Rental portion (Column 3 **minus** Column 4)

Note: If you disposed of rental property in the year, see Chapter 3 in the *Rental Income* guide for information about your proceeds of disposition.

Total equipment and other property dispositions in the year **8305**

Area E - Details of building dispositions in the year

1 Class number	**2** Property details	**3** Proceeds of disposition (should not be more than the capital cost)	**4** Personal portion (if applicable)	**5** Rental portion (Column 3 **minus** Column 4)

Note: If you disposed of rental property in the year, see Chapter 3 in the *Rental Income* guide for information about your proceeds of disposition.

Total building dispositions in the year **8307**

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

Total cost of all land additions in the year	**8302**
Total proceeds from all land dispositions in the year	**8303**