



Capital Cost Allowance (CCA)

**T5013
Schedule 8**

Partnership name	Partnership account number	Fiscal period end Year Month Day	<input type="checkbox"/> Original <input type="checkbox"/> Amended
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- 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.
- All the information requested in this form and in the documents supporting your information return is "prescribed information".
- Fill out 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.
- Attach the original copy of this completed schedule to Form T5013 FIN, *Partnership Financial Return*.

200	201	203	205	207	211	212	213	215	217	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 the fiscal period (new property must be available for use) *	(4) Net adjustments **	(5) Proceeds of dispositions during the fiscal period (amount not to exceed the capital cost)	(6) UCC (column (2) plus column (3) plus or minus column (4) minus 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) minus column (7))	(9) CCA rate (%)	(10) Recapture of CCA	(11) Terminal loss	(12) CCA (column (8) multiplied by column (9), or a lower amount) ****	(13) UCC at the end of the fiscal period (column (6) minus column (12))
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
								230	240	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 the *Income Tax Regulations* 1100(2) and (2.2).

** Include amounts applicable to depreciable assets transferred under section 85. See Guide T4068 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.

Totals		
	Enter the amount on line 230 on line 107 of Schedule 1. Enter the amount on line 240 on line 404 of Schedule 1. Enter the amount on line 250 on line 403 of Schedule 1.	