



**Building**

Starting Date: Year 1 January  
 Amount: \$ 3,100,000  
 CCA Claim: Claim CCA up to Taxable Income  
 CCA Method: Building  
 CCA Rate: 4.0%  
 First Year Rate: 50.0%  
 Claim CCA in last Year: Yes

<u>Comencing</u>	<u>Value of Improvements</u>	<u>CCA Available</u>	<u>CCA Claimed</u>	<u>Undepreciated Balance</u>
Yr. 1 Jan-Yr. 1 Dec	\$ 3,100,000	\$ 62,000	\$ 62,000	\$ 3,038,000
Yr. 2 Jan-Yr. 2 Dec		121,520	121,520	2,916,480
Yr. 3 Jan-Yr. 3 Dec		116,659	116,659	2,799,821
Yr. 4 Jan-Yr. 4 Dec		111,993	111,993	2,687,828
Yr. 5 Jan-Yr. 5 Dec		107,513	107,513	2,580,315
Yr. 6 Jan-Yr. 6 Dec		103,213	103,213	2,477,102
Yr. 7 Jan-Yr. 7 Dec		99,084	99,084	2,378,018
Yr. 8 Jan-Yr. 8 Dec		95,121	95,121	2,282,897
Yr. 9 Jan-Yr. 9 Dec		91,316	91,316	2,191,581
Yr. 10 Jan-Yr. 10 Dec		87,663	87,663	2,103,918
Total	\$ 3,100,000		\$ 996,082	