

Capital Cost Allowance SchedulesPlaza 500
15,000 Sq. Ft Office Building

February 03, 2011

Investor Pro

Hold versus Sell Office Monthly

Combined Depreciation Schedule

<u>Comencing</u>	<u>Value of Improvements</u>	<u>CCA Avaliable</u>	<u>CCA Claimed</u>	<u>Undepreciated Balance</u>
Yr. 1 Jan-Yr. 1 Dec	\$ 2,350,000	\$ 94,000	\$ 94,000	\$ 2,256,000
Yr. 2 Jan-Yr. 2 Dec	-	90,240	90,240	2,165,760
Yr. 3 Jan-Yr. 3 Dec	200,000	90,630	90,630	2,275,130
Yr. 4 Jan-Yr. 4 Dec	-	91,005	91,005	2,184,125
Yr. 5 Jan-Yr. 5 Dec	-	87,365	87,365	2,096,760
Yr. 6 Jan-Yr. 6 Dec	-	83,870	83,870	2,012,890
Yr. 7 Jan-Yr. 7 Dec	-	80,516	80,515	1,932,375
Yr. 8 Jan-Yr. 8 Dec	-	77,295	77,295	1,855,080
Yr. 9 Jan-Yr. 9 Dec	-	74,203	74,204	1,780,876
Yr. 10 Jan-Yr. 10 Dec	-	71,235	71,235	1,709,641
Total	\$ 2,550,000		\$ 840,359	

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Undepreciated Balance

Starting Date: Prior to analysis start date
 Amount \$ 2,350,000 Book Value or Undepreciated Balance on analysis start date
 CCA Claim: Claim CCA up to Taxable Income
 CCA Method: Building
 CCA Rate: 4.0%
 First Year Rate: 100.0%
 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	\$ 2,350,000	\$ 94,000	\$ 94,000	\$ 2,256,000
Yr. 2 Jan-Yr. 2 Dec		90,240	90,240	2,165,760
Yr. 3 Jan-Yr. 3 Dec		86,630	86,630	2,079,130
Yr. 4 Jan-Yr. 4 Dec		83,165	83,165	1,995,965
Yr. 5 Jan-Yr. 5 Dec		79,839	79,839	1,916,126
Yr. 6 Jan-Yr. 6 Dec		76,645	76,645	1,839,481
Yr. 7 Jan-Yr. 7 Dec		73,579	73,579	1,765,902
Yr. 8 Jan-Yr. 8 Dec		70,636	70,636	1,695,266
Yr. 9 Jan-Yr. 9 Dec		67,811	67,811	1,627,455
Yr. 10 Jan-Yr. 10 Dec		65,098	65,098	1,562,357
Total	\$ 2,350,000		\$ 787,643	

Capital Cost Allowance Schedules

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Hold versus Sell Office Monthly

Roof Replacement

Starting Date: Year 3 January
 Amount \$ 200,000
 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. 3 Jan-Yr. 3 Dec	\$ 200,000	\$ 4,000	\$ 4,000	\$ 196,000
Yr. 4 Jan-Yr. 4 Dec		7,840	7,840	188,160
Yr. 5 Jan-Yr. 5 Dec		7,526	7,526	180,634
Yr. 6 Jan-Yr. 6 Dec		7,225	7,225	173,409
Yr. 7 Jan-Yr. 7 Dec		6,936	6,936	166,473
Yr. 8 Jan-Yr. 8 Dec		6,659	6,659	159,814
Yr. 9 Jan-Yr. 9 Dec		6,393	6,393	153,421
Yr. 10 Jan-Yr. 10 Dec		6,137	6,137	147,284
Total	\$ 200,000		\$ 52,716	