



**Leasehold Improvements**

Starting Date: Year 1 January  
 Amount: \$ 15,000  
 CCA Claim: Full CCA Claim  
 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	\$ 15,000	\$ 300	\$ 300	\$ 14,700
Yr. 2 Jan-Yr. 2 Dec		588	588	14,112
Yr. 3 Jan-Yr. 3 Dec		564	564	13,548
Yr. 4 Jan-Yr. 4 Dec		542	542	13,006
Yr. 5 Jan-Yr. 5 Dec		520	520	12,486
Yr. 6 Jan-Yr. 6 Dec		499	499	11,987
Yr. 7 Jan-Yr. 7 Dec		479	479	11,508
Yr. 8 Jan-Yr. 8 Dec		460	460	11,048
Yr. 9 Jan-Yr. 9 Dec		442	442	10,606
Yr. 10 Jan-Yr. 10 Dec		424	424	10,182
Total	\$ 15,000		\$ 4,818	