Alberta Treasury Board and Finance

Tax and Revenue Administration

ALBERTA CAPITAL COST ALLOWANCE (CCA) - AT1 SCHEDULE 13

The Alberta Corporate Tax Act

CAN: _____ Taxation Year Ending: _____

This schedule is <u>required</u> if the opening UCC or the CCA claimed for Alberta purposes for any class of assets differs from that for federal purposes.

Report all monetary amounts in dollars; DO NOT include cents.

1 Class number ■ 001	2 Undepreciated capital cost at the beginning of the year (must equal the closing balance from last year's CCA schedule) ■ 003	3* Cost of acquisitions during the year (new property must be available for use) ■ 005	4 Net adjustments (show negative amounts in brackets) ■ 007	5 Proceeds of dispositions during the year (amount not to exceed the capital cost) ■ 009	6 Undepreciated capital cost (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) ■ 011	8 Reduced undepreciated capital cost (column 6 minus column 7)	9 CCA rate % ■ 013	10 Recapture of capital cost allowance ■ 015	11 Terminal loss ■ 017	12*** Capital cost allowance (column 8 X column 9; or a lesser amount) ■ 019	13 Undepreciated capital cost at the end of the year (cols 6 + 10 - 11 - 12) ■ 021

Totals:

023	025	027

* Include any property acquired in previous years 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.

** The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

*** If the taxation year is shorter than 365 days, prorate the CCA claim.

Carry forward the amounts from lines 023, 025 and 027 to Schedule 12 lines 006, 008 and 004, respectively.

AT13 (Jul-12)

Form authorized and prescribed by the President of Treasury Board and Minister of Finance