



**Other amounts deductible from your share of net partnership income (loss)**

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

<b>Total (enter this amount on line f on page 1)</b>		

**Calculation of business-use-of-home expenses**

Heat		
Electricity		
Insurance		
Maintenance		
Mortgage interest		
Property taxes		
Other expenses		
<b>Subtotal</b>		
<b>Minus – Personal use part</b>		
<b>Subtotal</b>		
<b>Plus – Capital cost allowance (business part only)</b>		
– Amount carried forward from previous year		
<b>Subtotal</b>		1
<b>Minus – Net income (loss) after adjustments (from line g on page 1) – If negative, enter "0"</b>		2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) – If negative, enter "0"		
<b>Allowable claim (the lesser of amounts 1 or 2 above) – Enter this amount on line 9945 on page 1</b>		

**Details of other partners**

Name and address	Share of net income or (loss) \$	Percentage of partnership %

**Details of equity**

Total business liabilities	<b>9931</b>	
Drawings in 2007	<b>9932</b>	
Capital contributions in 2007	<b>9933</b>	

**Area A – Calculation of capital cost allowance claim**

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C below)	4 Proceeds of dispositions in the year (see Areas D and E below)	5 * UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current year additions (1/2 x (col. 3 minus col. 4)) If negative, enter "0"	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate %	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)
<b>Total CCA claim for the year (enter this amount, minus any personal part and any CCA for business-use-of-home expenses, on line 9936 on page 1**)</b>									

\* If you have a negative amount in this column, add it to income as a recapture on line 8230, "Other income", on page 1. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses," on page 1. Recapture and terminal loss do not apply to a class 10.1 property. For more information, read Chapter 4 of the *Business and Professional Income* guide.

\*\*For information on CCA for "Calculation of business-use-of-home expenses," read Chapter 4 – Special Situations of the *Business and Professional Income* guide.

**Area B – Details of equipment additions in the year**

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total equipment additions in the year</b>				9925

**Area C – Details of building additions in the year**

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total building additions in the year</b>				9927

**Area D – Details of equipment dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total equipment dispositions in the year</b>				9926

Note: If you disposed of property from your business in the year, see Chapter 4 in the *Business and Professional Income* guide for information about your proceeds of disposition.

**Area E – Details of building dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total building dispositions in the year</b>				9928

Note: If you disposed of property from your business in the year, see Chapter 4 in the *Business and Professional Income* guide for information about your proceeds of disposition.

**Area F – Details of land additions and dispositions in the year**

Total cost of all land additions in the year	9923
Total proceeds from all land dispositions in the year	9924
<b>Note:</b> You cannot claim capital cost allowance on land.	

**Chart A – Motor vehicle expenses**

Enter the kilometres you drove in the tax year to earn business income \_\_\_\_\_ 1

Enter the total kilometres you drove in the tax year \_\_\_\_\_ 2

Fuel and oil \_\_\_\_\_ 3

Interest (see Chart B below) \_\_\_\_\_ 4

Insurance \_\_\_\_\_ 5

Licence and registration \_\_\_\_\_ 6

Maintenance and repairs \_\_\_\_\_ 7

Leasing (see Chart C below) \_\_\_\_\_ 8

Other expenses (please specify) \_\_\_\_\_ 9

\_\_\_\_\_ 10

**Total motor vehicle expenses: Add lines 3 to 10** \_\_\_\_\_ 11

Business use part:  $\left( \frac{\text{line 1}}{\text{line 2}} \right) \times \text{line 11} = \$$  \_\_\_\_\_ 12

Business parking fees \_\_\_\_\_ 13

Supplementary business insurance \_\_\_\_\_ 14

Add lines 12, 13, and 14 \_\_\_\_\_ 15

**Allowable motor vehicle expenses:** Enter the amount from line 15 at line 9281 on page 1 \_\_\_\_\_

Note: You can claim CCA on motor vehicles in Area A on page 3.

**Chart B – Available interest expense for passenger vehicles**

Total interest payable (accrual method) or paid (cash method) in the fiscal period \_\_\_\_\_ A

\$ \_\_\_\_\_ \* x the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) \_\_\_\_\_ B

**Available interest expense: amount A or B, whichever is less (enter this amount on line 4 of Chart A above)** \$ \_\_\_\_\_

\* For passenger vehicles bought: • from September 1, 1989 to December 31, 1996, and from 2001 to 2007, use \$10  
 • from 1997 to 2000, use \$8.33

**Chart C – Eligible leasing costs for passenger vehicles**

Total lease charges incurred in your 2007 fiscal period for the vehicle \_\_\_\_\_ 1

Total lease payments deducted before your 2007 fiscal period for the vehicle \_\_\_\_\_ 2

Total number of days the vehicle was leased in your 2007 and previous fiscal periods \_\_\_\_\_ 3

Manufacturer's list price \_\_\_\_\_ 4

The amount on line 4 or (\$35,294 \* + GST \*\* and PST, or HST on \$35,294), whichever is more

\$ \_\_\_\_\_ x 85% = \_\_\_\_\_ 5

$\left[ \frac{(\$800 * + \text{GST}^{**} \text{ and PST, or HST on } \$800) \times \text{line 3}}{30} \right] - \text{line 2: } \underline{\hspace{2cm}} = \underline{\hspace{2cm}}$  6

$\left[ \frac{(\$30,000 * + \text{GST}^{**} \text{ and PST, or HST on } \$30,000) \times \text{line 1}}{\text{line 5}} \right] = \underline{\hspace{2cm}}$  7

**Eligible leasing cost: line 6 or 7, whichever is less** \$ \_\_\_\_\_

(Enter this amount on line 8 of Chart A above)

\* If you entered into a lease agreement before January 1, 2001, make the following changes to the chart:

	After 1990 and before 1997	1997	1998 and 1999	2000
• for line 5, replace \$35,294 with:	\$28,235	\$29,412	\$30,588	\$31,765
• for line 6, replace \$800 with:	650	550	650	700
• for line 7, replace \$30,000 with:	24,000	25,000	26,000	27,000

\*\* Use a GST rate of 7% or HST rate of 15% for the periods before July 1, 2006. Use a GST rate of 6% or HST rate of 14% for the periods after June 30, 2006.