

Capital Cost Allowance Schedules

September 24, 2009

Super X Printer Lease Analysis

Investit Decisions

Example

A1 Lease Example. Expenses Only Yearly Proj

Investment (Down Payment)

Starting Date: Year 1 January
 Amount: \$ 50,000
 CCA Claim: Full CCA Claim
 CCA Method: Equipment/Machinery
 CCA Rate: 30.0%
 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	\$ 50,000	\$ 7,500	\$ 7,500	\$ 42,500
Yr. 2 Jan-Yr. 2 Dec		12,750	12,750	29,750
Yr. 3 Jan-Yr. 3 Dec		8,925	8,925	20,825
Yr. 4 Jan-Yr. 4 Dec		6,248	6,248	14,577
Yr. 5 Jan-Yr. 5 Dec		4,373	4,373	10,204
Yr. 6 Jan-Yr. 6 Dec		3,061	3,061	7,143
Total	\$ 50,000		\$ 42,857	