

Area E – Building dispositions in the year

1 Class number	2 Property description	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)
Total building dispositions in the year: Total of column 5				9928

Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Area F – 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	

Note: You cannot claim capital cost allowance on land. For more information, see Chapter 3 of Guide T4002.

Chart A – Motor vehicle expenses

Kilometres you drove in the fiscal period that was part of earning business income		1
Total kilometres you drove in the fiscal period		2
Fuel and oil		3
Interest (see Chart B)		4
Insurance		5
Licence and registration		6
Maintenance and repairs		7
Leasing (see Chart C)		8
Other expenses (specify):		9
		10
Total motor vehicle expenses: Add amounts 3 to 10		11
Business use part: $\left(\begin{array}{l} \text{amount 1 :} \\ \text{amount 2 :} \end{array} \right) \times \text{amount 11 :}$		12
Business parking fees		13
Supplementary business insurance		14
Allowable motor vehicle expenses: Add amounts 12, 13, and 14 (enter this total on line 9281 of Part 4)		15

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

Chart B – Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period		16
$\$10^* \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}$		17
Available interest expense: The lesser of amount 16 and 17 (enter this in amount 4 of Chart A)		18

* For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles

Total lease charges incurred in your 2018 fiscal period for the vehicle		19
Total lease payments deducted before your 2018 fiscal period for the vehicle		20
Total number of days the vehicle was leased in your 2018 and previous fiscal periods		21
Manufacturer's list price		22
Use a GST rate of 5% or HST rate applicable to your province.		
Amount 22 or (\$35,294 + GST and PST, or HST on \$35,294), whichever is more	$\times 85\% =$	23
$\frac{[(\$800 + \text{GST and PST, or } \$800 + \text{HST}) \times \text{amount 21}]}{30}$	$- \text{amount 20:}$	24
$\frac{[(\$30,000 + \text{GST and PST, or } \$30,000 + \text{HST}) \times \text{amount 19}]}{\text{amount 23}}$	$=$	25
Eligible leasing cost: Whichever is less of amount 24 or 25 (enter in amount 8 of Chart A above)		26

See the privacy notice on your return.