



Corporation's Legal Name Ontario Corporations Tax Account No. (MOF) Taxation Year End

Calculation of the Eligible Asset Pool (EAP) for a Taxation Year

(Only pollution control equipment is eligible for this deduction.)

Capital Cost of Assets acquired

Capital Costs Incurred per Asset (Note 1)

Asset 1
Asset 2
Asset 3
Asset 4

Table with 3 columns: 2nd prior year, 1st prior year, current year. Rows include Total Capital Costs, Capital cost of eligible assets included in 'A' that became available for use in the current year, and Eligible Cost of Eligible Assets.

Total Capital Costs

Capital cost of eligible assets included in 'A' that became available for use in the current year (Note 2)

Maximum limit is \$20 million prorate for short taxation year

Eligible Cost of Eligible Assets

Claim the lesser of 'B' or 'C'

Eligible Cost of Eligible Assets

Add: Repaid Assistance
Other Adjustments (Note 3)
Less: Related ITC claimed for eligible assets on Capital Costs
Assistance Received
Other Adjustments (Note 4)

Input boxes for adjustments

Total Eligible Asset Pool (EAP)

Input box D

Calculation of OCCA Deduction

\$ (D) x 30% = OCCA Deduction

Gross-up for Ontario Allocation Factor (OAF) (N/A if OAF = 100%, otherwise (E) ÷ (OAF))

\$ (E) ÷ Ontario Allocation % = F

Ontario Current Cost Adjustment

(To T2S(1) - Ont. Deductions) (Note 5)

Input box for OCCA

(Enter total on line 661 of the CT23)

NOTES:

- 1. Include corporation's share of capital cost of the eligible assets acquired by a partnership...
2. Include only assets that became 'available for use' in the current year...
3. Include the eligible cost to the corporation immediately before the disposition...
4. The amount of the eligible asset pool for a prior taxation year...
5. Non-capital losses created by the OCCA deduction may be subject to limitations...