

Statement of Real Estate Rentals

For more information on how to complete this statement, see Guide T4036, Rental Income.

**Identification**

Your name \_\_\_\_\_ Your social insurance number \_\_\_\_\_

For the period from: Year \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ to: Year \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ 1 | 2 | 3 | 1

Was this the final year of your rental operation? Yes  No

Name and address of person or firm preparing this form \_\_\_\_\_ Partnership business number (9 digits) \_\_\_\_\_

Tax shelter identification number \_\_\_\_\_

Account Number (15 characters) \_\_\_\_\_ Your percentage of ownership \_\_\_\_\_ Industry code 5 | 3 | 1 | 1 | 1 | 1

**Details of other co-owners and partners**

Co-owner or partner's name and address	Share of net income (loss) \$	Percentage of ownership
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

**Income**

Address of property	Number of units	Gross rents
_____	_____	_____
_____	_____	_____
_____	_____	_____
Enter the total of your gross rents	8141	_____
Other related income (for example, premiums and leases, sharecropping)	8230	_____
<b>Gross rental income</b> – Enter this amount on line 160 of your income tax and benefit return	8299	_____ a

**Expenses**

	Total expenses	Personal portion
Advertising	8521	_____
Insurance	8690	_____
Interest	8710	_____
Office expenses	8810	_____
Legal, accounting, and other professional fees	8860	_____
Management and administration fees	8871	_____
Maintenance and repairs	8960	_____
Salaries, wages, and benefits (including employer's contributions)	9060	_____
Property taxes	9180	_____
Travel	9200	_____
Utilities	9220	_____
Motor vehicle expenses (not including capital cost allowance)	9281	_____
Other expenses	9270	_____
<b>Total</b>	9949	_____
Deductible expenses (total expenses minus personal portion)	9369	_____ b
Net income (loss) before adjustments (line a minus line b)	9369	_____ c
Co-owners – Your share of line 9369 above	9945	_____
<b>Minus</b> other expenses of the co-owner	9947	_____
<b>Plus</b> recaptured capital cost allowance (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)	9948	_____
<b>Minus</b> terminal loss (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)	9948	_____
<b>Minus</b> capital cost allowance (from Area A on page 2)	9936	_____
<b>Net income (loss)</b> – If you are a sole proprietor or a co-owner, enter this amount on line 9946	9946	_____ d
<b>Partnerships</b> – Your share of line d above or the amount from your T5013 slip	9974	_____ e
<b>Plus</b> GST/HST rebate for partners received in the year	9943	_____
<b>Minus</b> other expenses of the partner	9946	_____
<b>Your net income (loss)</b> – Enter this amount on line 126 of your income tax and benefit return	9946	_____

**Area A – Calculation of capital cost allowance claim (CCA)**

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) <sup>1</sup>	6 Adjustment for current-year additions (1/2 x (col. 3 minus col. 4)). If negative, enter "0"	7 Base amount for capital cost allowance (col. 5 minus col. 6)	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 or a lesser amount)	10 UCC at the end of the year (col. 5 minus col. 9)
<b>Total CCA claim for the year <sup>2</sup></b>									

1 If you have a negative amount in column 5, add it to income as a recapture under "Recaptured capital cost allowance" on line 9947 on page 1 of this form. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss under "Terminal loss" at line 9948 on page 1 of this statement. For more information, read Chapter 3 of Guide T4036.

2 Sole proprietors and partnerships: Enter the total claim on line 9936 on page 1 of this form. Co-owners – Enter only your share of the total claim on line 9936.

**Area B – Details of equipment and other property additions in the year**

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (Column 3 minus Column 4)
<b>Total equipment and other property additions in the year</b>				<b>9925</b>

**Area C – Details of building and leasehold interest additions in the year**

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

**Area D – Details of equipment and other property dispositions in the year**

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

**Note:** If you disposed of rental property in the year, see Chapter 3 of Guide T4036, for information about your proceeds of disposition.

**Area E – Details of building and leasehold interest dispositions in the year**

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

**Note:** If you disposed of rental property in the year, see Chapter 3 of Guide T4036, for information about your proceeds of disposition.

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

Cost of all land additions in the year	<b>9923</b>	
Proceeds from all land dispositions in the year	<b>9924</b>	