

Allowable Motor Vehicle Expense Worksheet

Taxpayers must be able to support the use of a vehicle (logbook) and the expenses (receipts)

The Canada Revenue Agency (CRA) considers driving back and forth between home and work as personal use.

Enter the kilometres you drove in the tax year to earn income	(A)
Enter the total kilometres you drove in the tax year	(B)

Vehicle Information - Owned

Make, model and year:	
Date acquired	
Purchase price (<i>excluding HST</i>)	
Proceeds of disposition during the year / Trade-in value	

Vehicle Information - Leased

Make, model and year:	
Date lease commenced	
Date lease terminates	
Monthly lease payments (<i>excluding HST</i>)	
Lease down payment	
Manufacturer's list price	

Motor Vehicle Expenses

Fuel	
Maintenance and repairs	
Insurance	
Licence and registration	
Vehicle loan interest	
Vehicle lease cost	
Auto club (CAA)	
Other (<i>specify</i>)	
Total motor vehicle expenses	(C)

Business Portion:

(A) Business KM / (B) Total KM x (C) Total motor vehicle expenses

Add: Parking expenses

Add: ETR

Total allowable motor vehicle expenses