



Automobile Expense Details

Name _____

Taxation year _____

Description/year of automobile _____

Kilometres driven for business _____

Total kilometres for the year _____

Expenses

Fuel _____

Maintenance and repairs _____

Insurance _____

License and registration _____

Leasing costs _____

Vehicle loan interest _____

Parking _____

Other expenses (specify) _____

Amount reimbursed by employer _____

Please provide a copy of the purchase/lease agreement and/or the financing agreement for newly acquired vehicles

If this is the first year of claiming expenses, please indicate the Fair Market Value at business start date if vehicle already owned

Tips on claiming automobile expenses

- 1) Expenses may be claimed by an employee who is regularly required to use their vehicle in the performance of their duties and who does not receive a tax-free allowance from their employer. You must receive a form T2000, signed by your employer, which certifies these conditions in order to make a claim on your income tax return.
- 2) Employees have the option of claiming unreasonable allowances received into income and claim related auto expenses, if this is more beneficial.
- 3) Employees may be able to claim a rebate of GST paid if they work for an employer registered for GST.
- 4) Self-employed persons may claim automobile expenses in proportion to their business use.

Notes from Canada Revenue Agency

If you use a motor vehicle for both employment and personal use, you can deduct only the percentage of expenses related to earning income. To support the amount you can deduct, keep a record of both the total kilometres you drove and the kilometres you drove to earn employment income. CRA considers driving back and forth between home and work as personal use.

For each trip, list the date, destination, purpose, and number of kilometres you drive. Record the odometer reading of each vehicle at the start and end of the fiscal period.

If you change motor vehicles during the fiscal period, record the dates of the changes and the odometer readings when you buy, sell, or trade the vehicles.

Source: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductionscredits-expenses/line-229-other-employment-expenses/salaried-employees/allowable-motor-vehicle-expenses.html>

Source: <https://www.canada.ca/en/revenue-agency/services/tax/businesses/small-businesses-self-employed-income/business-income-tax-reporting/business-expenses/motor-vehicle-expenses.html>