



Vehicle Expense Worksheet

Employees and commissioned salespersons are eligible to deduct vehicle expenses if:

- you are normally required to work away from your employer's place of business,
- you had to pay your own vehicle expenses under the contract of employment,
- a non-taxable allowance for vehicle expenses was not received from your employer and
- a signed T2200 was obtained from your employer.

If you were self-employed and use your vehicle for business and personal use you can only deduct the part of the expenses that you paid to earn income. However, you can deduct the full amount of parking fees incurred for business as well as supplementary business insurance required for your vehicle.

A record of kilometres driven for business/employment purposes will be required to satisfy any CRA queries. Driving to/from your home to your regular place of business/employment is not considered to be for business/employment. It is recommended that a kilometre log book is maintained tracking business versus personal use.

Make/model of vehicle _____

If a vehicle was acquired or sold during the year, please provide the purchase/sale documents.

If this is the first year a vehicle is being used to earn income, please provide the value of the vehicle at the time such use commenced.

Date you began use of vehicle to earn income	
Value of vehicle as at that date	

Please complete the following. The expenses and KM travelled should be limited to the period the vehicle was used to earn income. A separate worksheet is required for each vehicle claimed.

Total Km travelled during the year/period	A		Km
Total Km for business/employment purposes	B		Km
Percentage - business/employment use	= B / A		%

EXPENSES

	Including GST	GST Paid
Fuel and oil		
Insurance and registration		N/A
Interest		N/A
Lease payments		
Repairs and maintenance		
Other:		
<i>(specify)</i>		

OTHER COSTS RELATED TO VEHICLE TRAVEL

Parking		
Other:		
<i>(specify)</i>		