

AUTOMOBILE EXPENSE DETAILS

NAME: _____

TAXATION YEAR: 20_____

		Vehicle Make / Model /Year	
Fuel			
Maintenance/Repairs			
Insurance			Cost
Vehicle Loan Interest			GST/HST
Leasing Costs including GST/HST			Total
Car Washes			<input checked="" type="checkbox"/>
Parking		Attach copy of the purchase/lease agreement	<input type="checkbox"/>
Other		Attach copy of loan agreement	<input type="checkbox"/>
_____		If new business or first year of rental / employment use:	
_____		- provide Fair Market Value at start date, if vehicle already owned	<input type="checkbox"/>
Amount Reimbursed by Employer			
Mandatory:		Attach copy of agreement of vehicle sold	<input type="checkbox"/>
Kilometers driven for business purposes			
Total Kilometers driven for the year (including personal)		Sale Proceeds	<input type="checkbox"/>

Tips on claiming automobile expenses:

Employees:

- 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 [T2200](#), signed by your employer, which certifies these conditions, in order to make a claim on your income tax return.
- Employees have the option of claiming any allowances received into income and claim related auto expenses, if this is more beneficial.
- Employees may be able to claim a rebate of GST/HST paid, if they work for an employer registered for GST/HST. File form [GST 370](#) to claim.

Self-employed:

- Self-employed persons may claim automobile expenses in proportion to their business use.

Owners of rental properties:

- For rental income: If you own only one rental property you can claim expenses if the property is in the general area you live, you do repairs and maintenance on the property, and you transport tools - collecting rent is not deductible; if you own two or more properties the above applies plus you can claim for collecting rent, supervising repairs and to generally manage the properties.

In all cases, it is important to document your vehicle expenses. Retain all receipts, and use a mileage log to substantiate business vs. personal use. Otherwise, Canada Revenue may deny you a deduction and may impose their views of personal use proportions on you, unless adequate proof to the contrary is provided.



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