

If you are an employee or commissioned salesperson, you can deduct your motor vehicle expenses if you meet ALL of the following conditions:

- You are normally required to work away from your employer’s place of business or in different places;
- Under your contract of employment, you have to pay your own motor vehicle expenses;
- You did not receive a non-taxable allowance for motor vehicle expenses. Generally, an allowance is non-taxable when it is based solely on a reasonable per-kilometer rate;
- You keep with your records a copy of Form T2200, Declaration of Conditions of Employment, which has been completed and signed by your employer.

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

If you meet the eligibility criteria, please provide the following information to prepare your personal tax return:

- Summary and/or receipts if vehicle expenses (eg. Fuel, insurance, repairs and maintenance, lease payments or financing costs)
- Purchase/sale documents for any vehicle bought, leased or sold during the year.

**Use the following information to summarize your vehicle expenses:**

**Description and Kilometers:**

Make/Model/Year: \_\_\_\_\_ Date Purchased: \_\_\_\_\_ Date Sold (if in tax year): \_\_\_\_\_

Kilometers driven in year to ear business income: \_\_\_\_\_

Total Kilometers driven in year: \_\_\_\_\_

Percentage of business use (business use kms/total kms): \_\_\_\_\_

<b>Expenses:</b>	<b><u>Total Amount</u></b>	<b><u>GST Paid (Included in Total)</u></b>
Fuel and Oil	_____	_____
Interest	_____	_____
Insurance	_____	_____
License and Registration Fees	_____	_____
Maintenance and Repairs	_____	_____
Leasing Costs	_____	_____
Other expenses (specify)	_____	_____
Parking Fees	_____	_____
Additional Business Insurance	_____	_____
(Less) Reimbursement/Rebates	_____	_____

