

# Motor vehicle expenses (Employment)

## Motor vehicle expenses summary

|                                  | # 1 | # 2 | # 3 | # 4 | Total |
|----------------------------------|-----|-----|-----|-----|-------|
| Allowable expenses               |     |     |     |     |       |
| Interest                         |     |     |     |     |       |
| Capital cost allowance           |     |     |     |     |       |
| Allowable motor vehicle expenses |     |     |     |     |       |

## Calculation of allowable motor vehicle expenses

Description of automobile \_\_\_\_\_

Enter the kilometres driven in the tax year to earn employment income \_\_\_\_\_ 1  
 Enter the total kilometres you drove in the tax year \_\_\_\_\_ 2 ▶ \_\_\_\_\_ %

|                                            | Taxable |     | Non Eligible |   |    |
|--------------------------------------------|---------|-----|--------------|---|----|
|                                            | GST     | HST |              |   |    |
| Fuel (gasoline, propane, oil)              |         |     |              |   | 3  |
| Maintenance and repairs                    |         |     |              |   | 4  |
| Insurance                                  |         |     |              |   | 5  |
| License and registration                   |         |     |              |   | 6  |
| Leasing                                    |         |     |              |   | 7  |
|                                            |         |     |              |   | 8  |
| Subtotal                                   |         |     |              |   | 9  |
| Multiply line 9 by _____ %                 |         |     |              |   | 10 |
| Reimbursements ( <b>Note</b> )             |         |     |              |   | 11 |
| Allowable expenses (Line 10 minus line 11) |         |     |              | = | 12 |
| Interest                                   |         |     |              |   | 13 |
| Capital cost allowance                     |         |     |              |   | 14 |
| <b>Allowable motor vehicle expenses</b>    |         |     |              |   |    |
| Add lines 12, 13, and 14                   |         |     |              |   | 15 |

**Note:** Where an employee receives a reasonable allowance to cover particular motor vehicle expenses, this allowance does not represent a reimbursement. Please also note that a reasonable allowance is excluded from income under subparagraph 6(1)(b)(vii.1) of the Income Tax Act and these motor vehicle expenses should not be entered in T777Auto.