

# 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.