

## Appendix D

AUTOMOBILE EXPENSES			
Mileage Calculation			
Year, Make and Model			
Estimated value at Dec 31, 2021			
Date purchased			
Total number of kilometres driven during the year			km
Total number of kilometres driven for business/employment			km
Expense	Net	GST	Total (Include GST)
Fuel	\$	\$	\$
Repairs and maintenance	\$	\$	\$
Insurance	\$	N/A	\$
License and registration	\$	\$	\$
Car Washes	\$	\$	\$
Parking	\$	\$	\$
Interest	\$	N/A	\$
Other (BCAA etc.)	\$	\$	\$

Automobile expenses can be claimed for **SELF EMPLOYED** purposes only if:

1. The business requires the individual to work away from its normal place of business; and,
2. Automobile expenses are supported by a detailed travel log, invoices and receipts.

Automobile expenses can be claimed by an **EMPLOYEE** only if:

1. The employee is required to work away from their employer's place of business;
2. The employee is required by their employer to pay own traveling expenses;
3. A T2200 Declaration of Conditions of Employment is completed and certified by the employer; and,
4. Automobile expenses are supported by a detailed travel log, invoices and receipts.

(Continued...)

## Appendix D (Continued)

AUTOMOBILE EXPENSES	
<b>Financed vehicles</b>	
Date interest started	
Date interest payments terminated	
Interest paid on financing during 2021	\$
<b>Leased Vehicles</b>	
Date of start lease	
Date lease terminates	
List price at the start of the lease	\$
Lease payments during 2021	\$

**Note:** Driving directly to/from your normal place of business/employment is generally not considered driving for business/employment purposes. Do not include such kilometres in your calculation.

**Note:** Canada Revenue Agency requires that you maintain a mileage log detailing your kilometres driven for business/employment purposes. Failure to provide a mileage log, in the event Canada Revenue Agency requests a copy, may result in your expenses being disallowed or significantly reduced.