

Leonard Bruno & Associates Inc.

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Providing professional tax services for:

- **Business Owners/Managers/Contractors**
- **Employees with Expenses**
- **Executives and Professionals**
- **Investors and Rental Property Owners**

Motor Vehicle Expense Checklist

For each vehicle you have, complete one of these forms. All information should be supported by receipts. Although I do not need to see these receipts, please keep them in case of a CRA audit. Note that the distance travelled between your work and home is most often considered personal use.

Employees: Your employer must complete and certify T2200 to claim your employment use of a vehicle you own or lease.

Self-Employed: The proportion of automobile expense that represent business use is deductible based on kilometers driven.

Investors: If you own **one rental property located in the general area** in which you live and you do all or part of the repairs and maintenance, motor vehicle expenses incurred to carry tools and materials to the rental property are deductible. Motor vehicle expenses incurred to collect rents may not be deducted. If you own **one rental property located away from the general area** in which you live, no motor vehicle expenses may be deducted under any circumstances. If you own **two or more rental properties at different sites**, motor vehicle expenses incurred to collect rents, supervise repairs or generally manage the properties may be deducted, whether the properties are in the general area in which you live or not.

Vehicle Information

Make		Model		Year	
Own or lease?	<input type="checkbox"/> Owned <input type="checkbox"/> Leased		Provide a copy of purchase/lease agreement if I do not have a copy on file.		
Start Date of Car Loan		Interest Paid/Payable during the year			
Start Date of Car Lease		Annual Lease/Loan Payments, including GST			
End Date of Car Lease					
Refundable Deposit re: Car Lease		Manufacturer's List Price as per your lease agreement, including GST and PST			
Provide total cost of vehicle, incl. GST/PST before trade-in, if changed from prior year.				Trade in amount	
No. of KM Driven During Year:			No. of KM - Business Portion:		

Expenses If you are making a GST claim for expenses, complete all three columns; otherwise complete the Total column	Amount, net of tax	GST/HST	Total
Gas, propane, oil, etc.			
Maintenance and repairs			
Insurance, license and registration			
Parking and Car Washes			
Employer Reimbursements			
Tolls (business portion only)			
Other automobile costs			