**Automobile Expense Checklist**

You can deduct motor vehicle expenses only when they are **reasonable** and you have **receipts** to support them.

To get the full benefit of your claim for each vehicle, keep a record of the total kilometers you drive and the kilometers you drive to earn business income.

For each business trip, keep a log listing the following:

* date
* destination
* purpose
* number of kilometers you drive.

Record the **odometer reading** of each vehicle at the start and end of the fiscal period.

If you **changed motor vehicles** during the fiscal period, record the dates of the changes and the odometer reading at the time you buy, sell, or trade the vehicle.

If you **use more than one motor vehicle** for your business, keep a separate record for each vehicle that shows the total and business kilometers you drive, and the cost to run and maintain each vehicle. Calculate each vehicle's expenses separately.

Description of automobile

Enter the kilometres you drove in the tax year earn income

Enter the total kilometres you drove in the tax year

**Total Yearly Bills**

|  |  |  |  |
| --- | --- | --- | --- |
| Fuel and oil | $ | Repairs and Maint. | $ |
| Insurance |  | Other |  |
| Interest on loan |  |  |  |
| Lease payments |  |  |  |
| Licenses |  |  |  |

Is this the same vehicle as last year? **Yes / No**

**If No** please include the following:

* bill of sale
* financing agreement
* lease agreement
* estimate of vehicle value