

Chart A – Motor vehicle expenses

Kilometres you drove in the fiscal period that was part of earning business income	_____	1	
Total kilometres you drove in the fiscal period	_____	2	
Fuel and oil	_____	3	
Interest (use Chart B below)	_____	4	
Insurance	_____	5	
Licence and registration	_____	6	
Maintenance and repairs	_____	7	
Leasing (use Chart C below)	_____	8	
Electricity for zero-emission vehicles	_____	9	
Other expenses (specify): _____	_____	10	
	_____	11	
Total motor vehicle expenses: Add amounts 3 to 11	_____	12	
Business use part: amount 1: _____ ÷ amount 2: _____ × amount 12: _____ = _____			13
Business parking fees	_____		14
Supplementary business insurance	_____		15
Allowable motor vehicle expenses: Add amounts 13 to 15 (enter this total on line 9281 of Part 4)	_____		16

Note: You can claim capital cost allowance on motor vehicles in Area A.

Chart B – Available interest expense for passenger vehicles and zero-emission passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period	_____		17
<u>\$10****</u> × the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)	_____	=	18
Available interest expense: Amount 17 or 18, whichever is less (include this in amount 4 of Chart A above)	_____		19

**** For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles*****

Total lease charges incurred in your current fiscal period for the vehicle	_____		20
Total lease payments deducted before your current fiscal period for the vehicle	_____		21
Total number of days the vehicle was leased in your current and previous fiscal periods	_____		22
Manufacturer's list price	_____		23
Use a GST rate of 5% or HST rate applicable to your province.			
Amount 23 or (\$40,000 + GST and PST, or HST on \$40,000), whichever is more	_____	× 85% =	24
[((\$900 + GST and PST, or \$900 + HST) × amount 22) ÷ 30]	_____	=	25
Amount 25: _____ - amount 21: _____	_____	=	26
[((\$34,000 + GST and PST, or \$34,000 + HST) × amount 20) ÷ amount 24]	_____	=	27
Eligible leasing cost: Amount 26 or 27, whichever is less (enter in amount 8 of Chart A above)	_____		28

***** Includes a vehicle that would qualify as a zero-emission passenger vehicle if you owned it.

See the privacy notice on your return.