

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			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.