

Motor vehicle expenses (Employment)

T777Auto

This form is under review. Calculations will be updated in a future release.

Motor vehicle expenses summary

	# 1	# 2	# 3	# 4	Total
Allowable expenses					
Interest					
Capital cost allowance					
Allowable motor vehicle expenses					

Calculation of allowable motor vehicle expenses

Description of automobile _____

Enter the kilometres driven in the tax year to earn employment income _____ 1

Enter the total kilometres you drove in the tax year _____ 2 ▶ _____ %

	Taxable		Non Eligible	
	GST	HST		
Fuel (gasoline, propane, oil)				3
Maintenance and repairs				4
Insurance				5
License and registration				6
Leasing				7
				8
Subtotal				9
Multiply line 9 by _____ %				10
Reimbursements (Note)				11
Allowable expenses (Line 10 minus line 11)				= 12
Interest				13
Capital cost allowance				14
Allowable motor vehicle expenses				
Add lines 12, 13, and 14				15

Note: Where an employee receives a reasonable allowance to cover particular motor vehicle expenses, this allowance does not represent a reimbursement. Please also note that a reasonable allowance is excluded from income under subparagraph 6(1)(b)(vii.1) of the Income Tax Act and these motor vehicle expenses should not be entered in T777Auto.