

Car expenses and benefits

A tax guide (2014)

Employee log

[Click here](#) for an electronic employee log

[Click here](#) for the *Car expenses and benefits* booklet

For these links to work, **all** files must be downloaded to the same folder on your computer.



Start a new page at the beginning of each month.

Date	Business purpose	Departure point	Destination	Business kilometres			Parking	Fuel and oil	Normal repairs and maintenance	Other operating expenses (incl. licence, registration)	
				Start	End	Driven					
Total											

1. Except for Quebec, self-employed individuals can use an automobile logbook maintained for a sample period to support motor vehicle expenses if the following conditions are met:

- a full logbook for a 12-month 'base' period (starting in 2009 or later) is maintained
- a sample logbook for a continuous three-month period in each subsequent year is completed
- the business use in the sample logbook is within 10% of the results for the same three-month period in the base year
- the business use for the entire year as extrapolated from the subsequent sample log is within 10% of the base-year result

Complete this summary at the end of each month:

Days available for personal use: _____		Allowances from employer \$ _____	
Days used for employment purposes: _____		Reimbursements from employer \$ _____	
Odometer Start: _____ End: _____			
	Personal	Business	Total
Km. driven	_____	_____	_____
Accident repair	\$ _____	\$ _____	
	GST/HST rebate received		\$ _____
	QST rebate received		\$ _____
	Insurance proceeds		\$ _____
Lease cost:	\$ _____	Interest expense:	\$ _____ Insurance \$ _____

