

# Motor Vehicle

Use this worksheet to enter and allocate expenses related to a personally-owned motor vehicle that was used to earn employment, business or rental income. If the motor vehicle used is registered and owned by the business or partnership, do not use this worksheet. Instead, enter such expenses directly in business or rental statements.

**Note:** If the same vehicle was used for statements where you need to use cash method for one and accrual method for another, or for statements that cover different fiscal periods, complete separate forms for each situation.

Make	Model	Year	Date acquired	Kilometers driven in 2020

## Allocation to employment expenses, business or rental statements

Statement	Period	Related kilometrage	Portion of expenses	CCA included	Terminal Loss (Recapture)	* Parking fees	* Suppl. Bus. insurance	** Employer reimbursements
Personal - not allocated								
<b>Total</b>								

\* Parking fees and Supplementary business insurance should not be entered here for allocation to a T777 employment expenses form. Enter these directly on the applicable T777 worksheet

\*\* Employer reimbursements should only be entered for allocation to a T777 employment expenses form. Any amount entered for other statements will not reduce the expenses allocated to that form.

## Details of motor vehicle expenses

	Eligible for GST/HST rebate; per tax paid				Not eligible for GST/HST rebate		Total
	GST at 5%	HST	HST	HST			
Fuel							
Maintenance and repairs							
Insurance							
License and registration							
<b>Interest on vehicle loan</b>							
Passenger vehicle (complete Chart 1)							
Other motor vehicle							
<b>Leasing costs</b>							
Passenger vehicle (complete Chart 2)							
Other motor vehicle							
Capital cost allowance (complete Chart 3)							
Other (specify:)							
<b>Total</b>							

**Note:** Only employment expenses where the employer is a GST/HST registrant and not a listed financial institution, or expenses that a partner is deducting from their share of business income where the partnership is a GST/HST registrant, are eligible to the GST/HST rebate. Only enter expenses in the "Eligible for GST/HST rebate" columns if the client is eligible to claim the rebate. Otherwise, enter the expenses in the "Not eligible for GST/HST rebate" column.

## Chart 1 - Interest on vehicle loan for a passenger vehicle

Loan interest payable/paid in 2020 \_\_\_\_\_

Interest payable/paid for the period from \_\_\_\_\_ to \_\_\_\_\_

Limit based on days for which interest was payable/paid \_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_

Deductible interest expense: lesser of interest payable/paid or the limit \_\_\_\_\_

**Chart 2 - Leasing costs for a passenger vehicle**

Lease start date	<input type="text"/>	Lease end date	<input type="text"/>		
Total lease charges paid/incurred in 2020					1
Total lease payments deducted for the vehicle before 2020					2
Total number of days the vehicle was leased in 2020 and previous years					3
Manufacturer's list price					4
		+ GST/HST 0	+ PST 0		
Prescribed price amount	<input type="text"/>	<input type="text"/>	<input type="text"/>	=	5
Monthly lease limit	<input type="text"/>	<input type="text"/>	<input type="text"/>	=	6
Capital cost limit	<input type="text"/>	<input type="text"/>	<input type="text"/>	=	7
Price factor, greater of lines 4 and 5			x	%	8
Imputed interest on refundable amounts for 2020					9
for the lease period prior to 2020					10
for the lease period up to and including 2020					11
Reimbursements that became receivable during 2020					12
during the lease period prior to 2020					13
during the lease period up to and including 2020					14
Lease cost limit # 1	Line 6	Line 3	Line 2	Line 1	Line 14
	x	-	-	-	=
					Limit #1
Lease cost limit # 2	Line 1	Line 9	Line 12		
	x	-	-		
					Limit #2
Eligible leasing costs (line 15 or 16, whichever is less)	Line 8				17

**Chart 3 - Capital cost allowance**

Class	<input type="text"/>		
Cost start of 2020	<input type="text"/>		
UCC start of 2019	<input type="text"/>		
GST/HST rebate 2019 claim	<input type="text"/>		
2020 acquisition			
Date acquired <sup>1</sup>	<input type="text"/>		
Price before taxes	<input type="text"/>		
Allowable (if 10.1, \$30,000)	<input type="text"/>		
Trade-in allowance	<input type="text"/>		
Net cost for sales tax	<input type="text"/>		
GST/HST	<input type="text"/>	%	
Total acquisition cost	<input type="text"/>		
PST	<input type="text"/>	%	
Class 54 annual capital cost limit after tax	<input type="text"/>		
Eligible for accelerated CCA? <sup>1</sup>	No		
Proceeds of disposition	<input type="text"/>		
Vehicle sold?	No		
Sales tax rate paid	<input type="text"/>		

  

<b>2020 CCA Summary</b>	
Adjusted UCC start 2020	<input type="text"/>
Acquisitions	<input type="text"/>
Proceeds of disposition	<input type="text"/>
UCC before CCA	<input type="text"/>
1/2 year and UCC adjustments <sup>2</sup>	<input type="text"/>
Base for CCA	<input type="text"/>
Rate	<input type="text"/> %
CCA available	<input type="text"/>
Claim a different amount? No	<input type="text"/>
CCA	<input type="text"/>
Terminal loss	<input type="text"/>
Recapture	<input type="text"/>
UCC end of 2020	<input type="text"/>
Cost end of 2020	<input type="text"/>

  

<b>Net addition calculation</b>	
Non AIIP addition	<input type="text"/>
Disposition allocated	<input type="text"/>
Net non-AIIP addition	<input type="text"/>
AIIP addition	<input type="text"/>
Disposition allocated	<input type="text"/>
Net AIIP addition	<input type="text"/>
1/2 year adjustments	<input type="text"/>
UCC adjustment	<input type="text"/>
1/2 year and UCC adjustments <sup>2</sup>	<input type="text"/>

1. A vehicle purchased after November 20, 2018 is eligible for the accelerated CCA. Date acquired must be provided.  
 2. Negative amount represents UCC gross-up under the Income Tax Regulations 1100(2) for the accelerated CCA.