

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 2023

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								
Total								

* 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 or Quebec (GST + QST)	HST or Quebec (GST + QST)				
Fuel							
Maintenance and repairs							
Insurance							
License and registration							
Interest on vehicle loan							
Passenger vehicle (complete Chart 1)							
Other motor vehicle							
Leasing costs							
Passenger vehicle (complete Chart 2)							
Other motor vehicle							
Capital cost allowance (complete Chart 3)							
Other (specify:)							
Total							

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 2023 _____

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 2023					1
Total lease payments deducted for the vehicle before 2023					2
Total number of days the vehicle was leased in 2023 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"/>	<input type="text"/>	5
Monthly lease limit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	6
Capital cost limit	<input type="text"/>	<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 2023					9
for the lease period prior to 2023					10
for the lease period up to and including 2023					11
Reimbursements that became receivable during 2023					12
during the lease period prior to 2023					13
during the lease period up to and including 2023					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)					17

Chart 3 - Capital cost allowance

Class	<input type="text"/>		2023 CCA Summary	
Cost start of 2023	<input type="text"/>	<input type="text"/>	Adjusted UCC start 2023	<input type="text"/>
UCC start of 2023	<input type="text"/>	<input type="text"/>	Acquisitions	<input type="text"/>
GST/HST rebate 2022 claim	<input type="text"/>	<input type="text"/>	Proceeds of disposition	<input type="text"/>
2023 acquisition	<input type="text"/>	<input type="text"/>	UCC before CCA	<input type="text"/>
Date acquired ¹	<input type="text"/>	<input type="text"/>	1/2 year and UCC adjustments ²	<input type="text"/>
Price before taxes	<input type="text"/>	<input type="text"/>	Base for CCA	<input type="text"/>
Allowable	<input type="text"/>	<input type="text"/>	Rate	<input type="text"/> %
Trade-in allowance	<input type="text"/>	<input type="text"/>	CCA available	<input type="text"/>
Net cost for sales tax	<input type="text"/>	<input type="text"/>	Claim a different amount? <input type="text"/> No	<input type="text"/>
GST/HST <input type="text"/> %	<input type="text"/>	<input type="text"/>	CCA	<input type="text"/>
PST <input type="text"/> %	<input type="text"/>	<input type="text"/>	Terminal loss	<input type="text"/>
Total acquisition cost	<input type="text"/>	<input type="text"/>	Recapture	<input type="text"/>
Class 54 annual capital cost limit after tax	<input type="text"/>	<input type="text"/>		
Eligible for accelerated CCA? ¹	<input type="text"/> No	<input type="text"/>	UCC end of 2023	<input type="text"/>
Proceeds of disposition	<input type="text"/>	<input type="text"/>	Cost end of 2023	<input type="text"/>
Vehicle sold?	<input type="text"/> No	<input type="text"/>		
Sales tax rate paid	<input type="text"/>	<input type="text"/>		
			Net addition calculation	
			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 ²	<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.