

## Allowable Automobile Expenses

**T777A**

<b>Automobile expenses</b>			
Total kilometres driven in taxation year to earn income			<b>1</b>
Total kilometres driven in taxation year			<b>2</b>
	GST/HST Taxable	Zero-rated GST/HST-Exempt	
Fuel (gasoline, propane, oil)			
Repairs and maintenance			
Lease payments if car is leased			
Car Washes			
Insurance			
Licence and registration			
Interest expense on money borrowed to purchase car			
Other: _____			
<b>Subtotal</b>			
	<b>Capital cost allowances if car is owned</b>		
	<b>Total automobile expenses</b>		<b>3</b>
	<b>Pro-rated automobile expenses (1) / (2) * (3)</b>		
Add: Parking (non-prorated)			
Less: Total non-taxable rebates, allowances and reimbursements received but not included in income (excluding reimbursements used to calculate your leasing costs)			
	<b>Allowable automobile expenses</b>		

## Calculation of Allowable CCA/Lease/Interest Payments

**T777A**

### Capital Cost Allowance

Class	UCC - Start of Year	Cost of Additions	Proceeds of Disp.	1/2 Additions	Adjusted UCC	Rate (%)	CCA	UCC - End of Year
10.1								
10.1								
10								

### Lease payments

	Auto 1	Auto 2	
Description			
Date lease commenced			
Date lease terminated			
PST rate	%	%	
Lease charges paid in the year for the vehicle			<b>1</b>
Lease payments deducted in previous years			<b>2</b>
Number of days the vehicle was leased in this and in previous years			<b>3</b>
Manufacturer's list price (plus PST for pre-91 lease)			<b>4</b>
Greater of (cost ceiling plus taxes* and (line (4)) x 85%)			<b>5</b>
Imputed interest that would have been earned:			
-in this and all previous years on that part of the total of all refundable deposits for a vehicle that exceeds \$1,000. (Use prescribed rate)			<b>6</b>
-during the current period for which lease charges were paid on the amount that refundable deposits for a vehicle exceeds \$1,000. (Use prescribed rate)			<b>7</b>
Total reimbursements receivable by you for this and previous years for the leased vehicle			<b>8</b>
Total reimbursements receivable by you for this year for the leased vehicle			<b>9</b>
(Maximum lease cost* x (3) / 30) - (2) - (6) - (8)			<b>10</b>
(Cost ceiling * x (1) / (5)) - (7) - (9)			<b>11</b>
Available leasing cost (lesser of (10) and (11))	<NIL>	<NIL>	<b>12</b>

  

	*Cost ceiling	*Maximum lease cost
Leases beginning		
Before 01/09/89	*\$20,000.00	\$600.00
01/09/89 to 31/12/96	\$24,000.00	\$650.00
01/01/97 to 31/12/97	\$25,000.00	\$550.00
01/01/98 to 31/12/99	\$26,000.00	\$650.00
01/01/00 to 31/12/00	\$27,000.00	\$700.00
After 31/12/00	\$30,000.00	\$800.00

For leases commencing after 1990, calculations include applicable GST/PST or HST.

### Interest payments

	Auto 1	Auto 2	
Description			
Total interest paid in the year			<b>1</b>
Date interest payments started			
Date interest payments ended			
Number of days interest was paid in the year			<b>2</b>
Day limit* x Amount (2)			<b>3</b>
Allowable interest expense (lesser of (1) and (3))	<NIL>	<NIL>	

  

* Passenger vehicles purchased:	before 01/09/89	01/09/89 to 31/12/96	31/12/96 to 31/12/00	after 31/12/00
Day limit:	\$8.33	\$10.00	\$8.33	\$10.00