

SELF EMPLOYED DELIVERY DRIVERS – INCOME & EXPENSES

In order to claim business use of a personal vehicle, you are required by CRA to keep a km log for each business trip and all receipts that pertain to your vehicle use during the tax year.

If you use more than one vehicle, complete a separate form and vehicle log for each vehicle used.

TAX YEAR _____

OF MONTHS DELIVERING DURING YEAR _____

INCOME INCLUDING TIPS.....\$ _____

PROVIDE ACTUAL PAID COSTS FOR EXPENSES INCURED FOR DELIVERIES

CELL PHONE.....Business use % _____ \$ _____

VEHICLE MAKE/MODEL/YEAR _____

GAS..... \$ _____

INSURANCE \$ _____

REPAIRS, OIL & MAINTENANCE \$ _____

INTEREST PAID ON CAR LOAN..... \$ _____

LEASE PAYMENTS (Do not include LOAN payments if owned..... \$ _____

VEHICLE VALUE* \$ _____

**If you own your vehicle, it is considered an asset. Therefore, loan payments are not tax deductible, only interest paid on a loan. However, the value of the vehicle can be deducted as a capital cost allowance (CCA).*

Total KM driven for business _____ **business trips must be logged*

Total KM driven for the year _____ **including personal, see below note*

**Total KM for the year can be calculated easiest by recording your odometer at the beginning of the year (or whenever business use began). And then, at the end of the year, (or whenever business used ended). The difference between the two will be your total KM driven.*

Starting Odometer _____

Ending Odometer _____