

VEHICLE LOG

INSTRUCTIONS FOR COMPLETING THE VEHICLE LOG FORM

This form has been designed to help you keep track of the use of a vehicle for business purposes, using a logbook to show each business trip, the destination, the reason for the trip and the distance covered. It should be filled out and dropped off with your other personal tax information.

When a vehicle is used partially for business purposes and partially for other purposes, the expenses relating to its use must be apportioned. Only those expenses relating to the business travel or commercial activity are considered eligible for a business deduction and for input tax credits on GST. The proration in such cases is done based on the distances driven. To support a deduction or claim, you must know and be able to demonstrate the distance travelled for business purposes and commercial activities.