



APPENDIX B - 2023 MOTOR VEHICLE AND HOME OFFICE WORKSHEET

If you were required to use your vehicle or work from home as part of your employment, you may be eligible to claim a reasonable portion of your expenses related to each. You will also need a signed T2200 from your employer. Note: this worksheet may also be used for self-employed individuals.

MOTOR VEHICLE			HOME OFFICE		
Make of Vehicle:					
Total Kilometers travelled in 2023	(E)		Total square footage of home	(J)	
Portion related to business travel ¹	(F)		Portion related to home office	(K)	
Business use percentage	(F/E)=G		Business use percentage	(K/J)=L	
EXPENSES²			EXPENSES¹⁵		
Fuel and oil		\$	Heat		\$
Interest on financing		\$	Electricity		\$
Vehicle Insurance		\$	Insurance		\$
License and registration		\$	Maintenance and repairs		\$
Maintenance and repairs		\$	Mortgage Interest ³		\$
Leasing costs ^{4,18}		\$	Property tax		\$
Capital cost allowance ^{17,5}		\$	Rent		\$
Other:		\$	Other:		\$
TOTAL EXPENSES	(H)	\$	TOTAL EXPENSES	(M)	\$
PERCENTAGE – BUSINESS USE	(G)	\$	PERCENTAGE – BUSINESS USE	(L)	\$
BUSINESS PORTION	(H x G)=I		BUSINESS PORTION	(M x L)=N	

¹ A record of automobile business kilometers traveled would be required to satisfy any CRA queries regarding personal vs business use of a vehicle.

² Expenses should include GST/HST if you use the quick method of accounting for HST. Otherwise, expenses should be listed excluding the GST/HST. If you are registered for the regular method and would like our assistance preparing your GST/HST return, please include a summary of GST/HST paid for the purposes of claiming Input Tax Credits.

³ Only the interest portion of the mortgage payments are deductible. It is therefore necessary to exclude the principal portion.

⁴ This amount can be computed by Hendry Warren on your behalf.

⁵ The restriction on capital cost allowance claims for passenger vehicles acquired in 2023 is \$36,000 plus applicable taxes (or \$61,000 for Zero-Emission Vehicles). The maximum deductible monthly lease cost is \$950 plus applicable taxes. Taxes should be net of any GST/HST Input Tax Credits claimed

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