CRA mileage log

Free template from Ledgeably · https://ledgeably.com/guides/vehicle-expenses/mileage-log-template/

Name _____

Vehicle (year, make, model) _____

Licence plate _____

Tax year (fiscal period) _____

Fill in at year end

Odometer at start of the year _____

Odometer at end of the year _____

Total km driven _____

Business km (sum of the log) _____

Business use % _____

Business use % = business km ÷ total km

Vehicle bought, sold or traded this year

Date _____

Odometer reading _____

Bought, sold or traded _____

1. Use one log for each vehicle.
2. Write down the odometer at the start and end of the tax year. Most sole proprietors use the calendar year.
3. For every business trip, write the date, where you started, the destination, the business purpose and the km.
4. Driving from home to your regular place of business is commuting, which is personal, unless home is your place of business.
5. If you buy, sell or trade the vehicle, write the date and the odometer reading.
6. Business use % = business km ÷ total km. Apply it to your vehicle costs (T2125 Chart A, line 9281 for the self-employed).

Simplified logbook

After a full 12-month logbook for a base year, you can keep a three-month sample logbook in a later year (the Sample period tab).

Business use for the year = (sample period % ÷ base-year % for the same three months) × base-year business use.

CRA's example: base year 49%, base-year April to June 46%, sample April to June 51%: (51 ÷ 46) × 49 = 54%.

The result must stay within 10 percentage points of the base year (39% to 59% in the example). If it doesn't, keep a full logbook.

Keep the base-year logbook for six years after the last tax year you use it for.

Keep this log and your receipts for six years after the end of the tax year they relate to.

Source: CRA, Motor vehicle records (canada.ca)

General CRA rules summarised by Ledgeably, not tax advice. An accountant can confirm how they apply to you.

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Date	Start	Destination	Business purpose	Km	Notes
			Business km on this page		

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Date	Start	Destination	Business purpose	Km	Notes
			Business km on this page		

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Date	Start	Destination	Business purpose	Km	Notes
			Business km on this page		

Simplified logbook: three-month sample period

After one full year's logbook (your base year), you can log a three-month sample period in a later year and work out the year's business use with CRA's formula. It only works if the result stays within 10 percentage points of the base year.

Base year

Base year: business use for the whole year

Base year: business use for the same three months

Sample period from

Sample period to

Odometer at start of the sample period

Odometer at end of the sample period

Total km in the sample period

Business km in the sample period

Business use in the sample period

Odometer at start of this year

Odometer at end of this year

Total km this year

Business use this year (CRA formula)

Business km this year

Within 10 points of the base year?

(sample % ÷ base-year same months %) × base-year %

CRA's example: base year 49%, base-year April to June 46%, sample April to June 51%: (51 ÷ 46) × 49 = 54%.

Simplified logbook: three-month sample period

Date	Start	Destination	Business purpose	Km	Notes
			Business km on this page		