

Client \_\_\_\_\_

**TAX RETURN**  
**VEHICLE EXPENSE SUMMARY**  
**YEAR: \_\_\_\_\_**

MAKE, MODEL & YEAR:	
Addition of Vehicle: Original Cost if new Fair Market Value if already owned:	
<b>VEHICLE MILEAGE:</b>	
BEGINNING ODOMETER:	
ENDING ODOMETER:	
TOTAL KM:	
BUSINESS KM:	
<b>VEHICLE EXPENSES:</b>	
FUEL:	
REPAIRS & MAINTENANCE:	
INSURANCE:	
LOAN INTEREST:	
LEASE PAYMENTS:	
<b>TOTAL EXPENSES:</b>	

Vehicle.wpd

No Log , No Claim . Pedersen v. The Queen (2000) [1] CTC 2799, 2000 DTC 3566 (Tax Court of Canada). The taxpayer claimed travel expenses but failed to keep an "auto log". CCRA disallowed the expenses. The Court was convinced that the taxpayer had travel expenses but found against the taxpayer because of the failure to provide adequate evidence to establish those expenses.



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