APPENDIX C - 2024 SELF-EMPLOYED MOTOR VEHICLE AND HOME OFFICE WORKSHEET

**Complete this worksheet if you were self-employed in 2024
and used your vehicle for business purposes and/or worked from home.**

MOTOR VEHICLE			HOME OFFICE			
Make of vehicle: _____			**Same business use percentage as prior year?**		Yes	No
Total kilometers travelled in 2024	(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		_____

MOTOR VEHICLE EXPENSES[2]			HOME OFFICE EXPENSES[2]		
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:_____		$_____
			Home internet access fees		$_____
Total Expenses	(H)	$_____	**Total Expenses**	(M)	$_____
Business Use Percentage	(G)	_____	**Business Use Percentage**	(L)	_____
Business Portion	(H x G)=I	$_____	**Business Portion**	(M x L)=N	$_____

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[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 2024 is $37,000 plus applicable taxes (or $61,000 for Zero-Emission Vehicles). The maximum deductible monthly lease cost is $1,050 plus applicable taxes. Taxes should be net of any GST/HST Input Tax Credits claimed