



### 1.4 Motor-vehicle expenses

Make and model of your vehicle  25      Year of purchase  26

Kilometres travelled for your employment  27      x 100 =  % 29

Total kilometres travelled in the taxation year  28

Cost of fuel	+		30
Maintenance and repair costs	+		31
Insurance premiums	+		32
Charges for vehicle registration and a driver's licence	+		33
Capital cost allowance (CCA). Complete the work chart in the "Capital cost allowance" section below.	+		34
Interest paid on a loan contracted to purchase the vehicle. See the guide (IN-118-V).	+		35
Cost of leasing the vehicle. See the guide (IN-118-V).	+		36
Other expenses. Specify:	+		37
Add lines 30 through 37.	=		38
Percentage from line 29	x		%
Multiply line 38 by the aforementioned percentage.	=		39
Amounts received from your employer for these expenses, but not included in your income	-		40
Subtract line 40 from line 39.	=		41
<b>Motor-vehicle expenses</b>			=
			41
			42

Add lines 12, 19 and 41.  
Carry the result to line 207 of your income tax return.      **Employment expenses**

### Capital cost allowance (CCA)

You must use the capital cost of the vehicle as the base amount to calculate CCA. Thus, the amounts in columns 2, 3 and 4 must include the cost of acquisitions or the proceeds of dispositions, instead of only the portion of that cost or those proceeds related to the use of the vehicle for employment purposes.

### Work chart

Dates of acquisitions in the year	Cost of vehicles acquired in the year (excluding taxes)	1 Class number	2 Undepreciated capital cost (UCC) at the beginning of the year	3 Cost of acquisitions in the year (including taxes) <sup>1</sup>	4 Proceeds of dispositions in the year <sup>1</sup>	5 UCC after acquisitions and dispositions (col. 2 + col. 3 - col. 4) <sup>1</sup>	6 Adjustment for acquisitions in the year (if col. 3 is more than col. 4: 50% x [col. 3 - col. 4])	7 Base amount (col. 5 - col. 6) <sup>1</sup>	8 Rates (%)	9 CCA for the year (col. 7 x 30%, or a lower amount)	10 UCC at the end of the year (col. 5 - col. 9) <sup>2</sup>
		10.1							30		
		10.1							30		
		10							30		

Add the amounts in column 9. Carry the result to line 34.

1. If you acquired or disposed of a motor vehicle in the year, special rules apply. See the guide (IN-118-V).
2. If at the end of the year you no longer have a motor vehicle in a class, enter 0.

## 2 Part to be completed by the employer

### 2.1 Information about the employer (be sure to provide all the information requested)

Name of employer	Identification number	File <b>T Q</b>
Address		Postal code
Contact person	Area code Telephone	

### 2.2 Questions concerning the employment

1. Did the employee's duties and employment contract require the employee to incur expenses? .....  Yes  No  
If **no**, the employee cannot deduct employment expenses. Consequently, you do not need to complete or sign this form.
2. Employee's period of employment: from  to
3. Was the employee required to supply a chain saw?.....  Yes  No
4. Was the employee required to supply a brush cutter? .....  Yes  No
5. Was the employee required to supply a motor vehicle? .....  Yes  No
6. Under the employment contract, was the employee required to incur travel or motor-vehicle expenses? .....  Yes  No
7. Was the employee required to supply a snowmobile or an all-terrain vehicle (ATV)? .....  Yes  No
8. Did the employee reside in a logging camp set up by you?.....  Yes  No
9. Was the employee required to work at more than one cutting site?.....  Yes  No  
If **yes**, how many weeks, on average, did the employee spend at each cutting site? \_\_\_\_\_
10. Did the employee receive a kilometrage allowance?.....  Yes  No  
If **yes**, provide the following information:  
 (a) Rate per kilometre: \_\_\_\_\_ /km  
 (b) Total distance travelled: \_\_\_\_\_ km  
 (c) Total allowance: \$ \_\_\_\_\_  
 (d) Portion of that amount included in box A of the employee's RL-1 slip: \$ \_\_\_\_\_  
 (e) If the allowance does not cover all the kilometres travelled for the employment, indicate the types of trips covered by the allowance: \_\_\_\_\_
11. Did the employee receive an allowance or a reimbursement for expenses? .....  Yes  No  
If **yes**, enter the amounts received by the employee and the portion of these amounts included in box A of the employee's RL-1 slip:
 

	Allowance	Reimbursement	Portion included in box A of the RL-1 slip
(a) Motor-vehicle expenses:	\$ _____	\$ _____	\$ _____
(b) Snowmobile or all-terrain-vehicle expenses:	\$ _____	\$ _____	\$ _____
(c) Other expenses. Specify: _____	\$ _____	\$ _____	\$ _____

### 2.3 Certification by the employer

I certify that all the information provided in Part 2 is accurate and complete.

\_\_\_\_\_  
Signature of employer or authorized person

\_\_\_\_\_  
Title or position

\_\_\_\_\_  
Date



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