

APPENDIX C - 2025 SELF-EMPLOYED MOTOR VEHICLE AND HOME OFFICE WORKSHEET

**Complete this worksheet if you were self-employed in 2025
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 2025	(E)	_____	Total square footage of home	(J)	_____
Kilometers travelled for business ¹	(F)	_____	Square footage of home office	(K)	_____
Business Use Percentage	(F/E)=G	_____	Business Use Percentage	(K/J)=L	_____
EXPENSES²			EXPENSES²		
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		\$ _____	Property taxes		\$ _____
Capital cost allowance ^{4,5}		\$ _____	Rent		\$ _____
Other: _____		\$ _____	Other: _____		\$ _____
			Home internet access fees		\$ _____
Total Expenses	(H)	\$ _____	Total Expenses	(M)	\$ _____
Business Use Percentage	(G)	0.00%	Business Use Percentage	(L)	0.00%
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 HW Partners on your behalf.

⁵ The restriction on capital cost allowance claims for passenger vehicles acquired in 2025 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