

Mileage Logbook Checklist

What to record, what to keep, and a printable log page

A vehicle logbook supports your claim for the business-use part of vehicle expenses. Record every business trip and your total kilometres for the year. The matching Excel logbook (Torontax-Mileage-Logbook.xlsx) calculates the totals for you.

BEFORE YOU SEND DOCUMENTS: Do not email banking credentials or passwords. For SINs, employee tax information, and full tax slips, contact us first for instructions on the safest way to send documents.

Record for every trip

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|--|---|
| ☐ Date | ☐ Purpose of the trip (who or what, and why) |
| ☐ Odometer at start and end | ☐ Start and end locations |
| ☐ Business kilometres | ☐ Parking and tolls paid |

Record once a year

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|--|---|
| ☐ Odometer reading on January 1 | ☐ Total kilometres driven in the year |
| ☐ Odometer reading on December 31 | ☐ Business-use percentage (business km / total km) |

Keep these receipts

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|--|--|
| ☐ Fuel | ☐ Licence and registration |
| ☐ Repairs and maintenance | ☐ Lease payments or loan interest |
| ☐ Insurance | ☐ Parking and tolls |

After a full year of logbook records, the CRA may allow a three-month sample logbook in later years if its conditions are met (see CRA guide T4002). This checklist helps you organize records. It is not tax, legal or accounting advice; how an item is treated depends on your own facts, and the CRA decides how returns are assessed. Keep original records, generally for six years from the end of the last tax year they relate to.

