

Fact Sheet – Auto Log

An auto log should be kept for any vehicle that is used for both business and personal use.

Self-employed individuals:

If you operate your businesses out of their home and drive from home to meet with a client, this is considered business travel.

If you have an office, all trips from home to the office are personal, unless you perform some business activity on the trip.

Employees:

If they are instructed by their employer (or have permission) to drive directly from home to a different location than their usual work location to perform company business are considered to be on business travel from the time they leave home.

Also, if the employee goes home directly from a work location other than his normal work location (such as after running an errand for his employer) then the entire trip is considered to be for business purposes.

If you the employee is driving from home to work, this is considered a personal expense, even if the trip is outside of normal work hours.

Information to be recorded:

- Date
- Vehicle-related expenses without receipts, such as parking or car washes
- Trip purpose
- Beginning and ending odometer reading
- Kilometres per trip

Please feel free to ask us for a log or more information on the subject.