

CRA Mileage Log - 2026

Distances in kilometres. Print one page per month and keep it with the vehicle.

The four fields the CRA requires for every business trip

- Date
- Destination - an address, client or job name
- Purpose - the business reason for the trip
- Kilometres driven

Plus, for the vehicle

- Odometer reading at the start and end of each fiscal period
- Date + odometer reading whenever you buy, sell or trade a vehicle
- A separate log for each vehicle used for business

Your deduction is a percentage, not a per-kilometre amount

Self-employed: actual vehicle costs x business-use % -> Form T2125, line 9281.

Capital cost allowance is calculated separately -> line 9936.

Employees: actual costs x employment-use % -> Form T777 -> T1 line 22900, with a signed T2200.

The 73c / 67c prescribed rate is a ceiling on a tax-free EMPLOYER allowance. It is not a deduction method, and it does not belong on a self-employed log.

2026 prescribed allowance rates (employer to employee)

Where you drive	First 5,000 km	Additional km
The ten provinces	73c	67c
Yukon, NWT, Nunavut	77c	71c

Keep your records six years

Six years from the end of the tax year the records relate to. A base-year logbook:

six years from the end of the LAST year it was used to establish business use.

everylastmile.app/blog/ca/cra-mileage-log-template - general educational aid, not tax advice.

January 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____

February 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____

March 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____

April 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____

May 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____

Odometer at end of month: _____

[illegible]

Business km this month: _____

Total km this month: _____

June 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____

July 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____

Odometer at end of month: _____

[illegible]

Business km this month: _____

Total km this month: _____

August 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____

September 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____

October 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____

November 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____

December 2026 - mileage log

Vehicle: _____

Odometer at start of month: _____ Odometer at end of month: _____

[illegible]

Business km this month: _____ Total km this month: _____