

**Tax Tip**  
**Week of September 20, 2010**

**Travel Expenses of Rental Properties**

CRA has a very arbitrary position on travel expenses as they relate to rental properties. Travel expenses would include collecting of rents, repairs and maintenance and travel to purchase items for the property. If an individual has more than one rental property, travel expenses are a legitimate tax deduction. For example, if 15% of the vehicle expenses related to rental properties, 15% of the vehicle expenses could be deducted.

If an individual owns one rental property, no deduction is allowed for travel expenses related to rental income.