

Taxpayer's name _____

Tax file number _____

Occupation/Nature of business _____

Employer _____

D1 Work related car expenses

1. How do your employment duties demand the need for you to use the car for work related purposes?

2. Does your employer require or support you to use your car in the course of your employment?

YES/NO

If **no**, please explain why you believe that you are still entitled to claim your car expenses:

3. What type of motor vehicle are you using? And what is your registration number?

4. Please circle any of the descriptions below that best describes the nature of any business travel that you undertake during the year of income:

- Travel between two or more related workplaces;
- Travel from home to an alternative place of work or vice versa;
- Travel from your base of operations at home to any related workplace;
- Travel because you had shifting places of work;
- Travel where you commenced work before leaving home;
- Travel whilst carrying bulky equipment;
- Special demands travel;
- Travel to a co-existing work place;
- Business trip on the way to work; or
- Travel for other purposes, please provide details _____

5. Cents per kilometre method - Substantiating business travel

If your business travel involved any trip(s) that are regular or irregular, we recommend you explain the nature of the business travel undertaken during the year. Have you maintained a diary to support your claim?

YES/NO

If **no**, what records have you maintained to determine the amount of business kilometres that you travelled throughout the income tax year?

Please note:

1. *Before a taxpayer is entitled to use the cents per kilometre method they must be the owner of the car.*

6. Log book method - Substantiating business travel

a. When was the last time that you maintained a valid motor vehicle log book for a continuous 12-week period? (Simple logbook from the ATO:

<https://www.ato.gov.au/General/Online-services/ATO-app/myDeductions/>)

b. When determining the business use percentage of the car was there any change in the business use of the car?

YES/NO

If **yes**, how has the claim for car expenses under the log book method been adjusted to take this into account?

(We recommend that you explain the nature of the business travel by maintaining an annual log book to ensure that the ATO cannot question the accuracy of the logbook business use percentage)

Please note:

1. *Where a taxpayer has claimed car expenses under the log book then a taxable profit or a deductible loss may arise on the disposal of the car;*
2. *Before you can claim car expenses under the log book method you must be the owner or lessee of the car or hirer of the car under a hire purchase arrangement; and*
3. *You must have a valid log book that explains the business use percentage that you have relied upon in making a claim for car expenses under the log book method.*

D2 Work related travel expenses

1. Why did your employment duties demand the need for business travel?

2. Will your employer support the need for the overnight business travel?

YES/NO

If no, please explain why you believe that you are still entitled to claim your travel expenses:

3. Substantiating Domestic business travel:

Did the following conditions apply to you during your domestic overnight business travel?

- You received a bona fide travel allowance for overnight business travel; and
- Your travel claim is in accordance with the reasonable limits specified in TD 2018/11?

YES/NO

If **yes**, then you can claim your overnight business travel expenses without the need to provide documentary evidence.

Please note that you must have actually incurred the expense to be able to claim a tax deduction.

If **no**, then full substantiation will apply to your claim for overnight business travel.

6. If you are required to substantiate your domestic overnight travel claim, then what records did you maintain to substantiate your travel claim?

7. Substantiating overseas business travel

Did the following conditions apply to you during your overseas overnight business travel:

- you received a travel allowance for overnight business travel;
- the overseas business travel was for less than six nights; and
- your travel claim is in accordance with the reasonable limits specified in **TD 2018/11**?

YES/NO

If **yes**, then you can claim your overnight business travel expenses without the need to provide documentary evidence for your meals and incidental expenses.

Written evidence of accommodation expenses is always required.

If **no**, then full substantiation will apply to your claim for overnight business travel.

In addition, a travel diary will be required where the overseas travel was for more than five nights.

8. If you are required to substantiate your overseas overnight travel claim, then what records did you maintain to substantiate your travel claim?

Please note:

1. *That before any claim can be made for travel expenses, you must have actually incurred the relevant expense.*

D3 Work related uniforms expenses

Protective Clothing

1. Why did your employment position/working environment demand that you wear protective clothing?

2. Will your employer support the need for the protective clothing? **YES/NO**
If no, please explain why you believe that you are still entitled to claim your protective clothing:

3. Have you kept your receipts that were provided when you purchased the protective clothing that is mentioned above? **YES/NO**
If no, what records have you maintained that will still entitle you to claim for the protective clothing?

6. Have you incurred expenses associated with dry cleaning the protective clothing that has been mentioned above? If **yes**, please provide records. **YES/NO**

7. Has the clothing for which you are claiming a tax deduction for laundry expenses been washed with other private and non-deductible clothing? **YES/NO**
If **yes**, how have you adjusted your claim for the laundry expenses?

Please note:

1. *The ATO has shown a reluctance to accept any clothing that is designed to protect a taxpayer against the natural elements (i.e., sun) as protective clothing.*
2. *General shirts and pants that are made of relatively thick material may not be considered to be protective clothing for the purposes of the tax law.*
3. *Taxpayer will generally need to produce receipts and other documents in order to be able to claim a tax deduction for the costs associated with the protective clothing.*

Compulsory uniform

1. What are the corporate identifiers which distinguish your garments as a work uniform from conventional clothing?

(Please note that the ATO has indicated that the greater the range of fabrics used in a compulsory uniform then there is an increased likelihood that the uniform will lose its distinctive and unique look.)

2. Is the corporate logo/emblem attached to your clothing permanently affixed? **YES/NO**
If yes, please describe the size and the nature of how the corporate logo/emblem is identified on the clothing:

3. Will the employer support the fact that the corporate wardrobe is compulsory and that the disciplinary procedures are consistently enforced for those who disobey their requirements? **YES/NO**
What are the disciplinary procedures that are followed if a staff member fails to wear the expected work uniform?

5. Please provide a description and reasons why each accessory (if any) comprises part of the corporate uniform that you have purchased:

6. Have you incurred expenses associated with dry cleaning your compulsory uniform that has been mentioned above? If yes, please provide records. **YES/NO**

7. Has the clothing for which you are claiming a tax deduction for laundry expenses been washed with other private and non-deductible clothing? **YES/NO**

If **yes**, how have you adjusted your claim for the laundry expenses?

Non-compulsory uniform

1. Is the uniform/clothing that you are required to wear registered with AusIndustry? **YES/NO**

For further information see: <https://www.business.gov.au/assistance/textile-clothing-and-footwear-corporatewear-register>

2. If **yes**, please provide details of the AusIndustry registration number/details.

3. Please provide a description of each of the garments that comprise the uniform that was registered with AusIndustry:

Garment	Description
1. _____	_____
2. _____	_____
3. _____	_____

5. Please provide a description of each of the accessories that comprise the uniform that was registered with AusIndustry:

Accessory	Description
1. _____	_____
2. _____	_____
3. _____	_____

Note: Shoes, socks, stockings and underwear will not form part of approved occupational clothing in any circumstance.

6. Have you incurred expenses associated with dry cleaning your non-compulsory uniform that has been mentioned above? If yes, please provide records. **YES/NO**

7. Has the clothing for which you are claiming a tax deduction for laundry expenses been washed with other private and non-deductible clothing? **YES/NO**

If **yes**, how have you adjusted your claim for the laundry expenses?

Occupation specific clothing

1. Please explain why you believe your current employment duties demand that you wear occupation specific clothing: **YES/NO**
(For example, a barrister's cape, chef's checked pants or religious cleric's ceremonial robes)

2. Will your employer support the need for you to wear the occupation specific clothing as part of discharging employment duties? **YES/NO**

If **no**, please provide details on why you still believe that you are entitled to claim a deduction for the costs of the occupation specific clothing:

3. Please provide a description of the occupation specific clothing that you wear as part of your employment activities:
(i.e., what clothing comprises the occupation specific clothing that you wear)

4. Has the clothing for which you are claiming the tax deductions been used at any stage for private purposes? **YES/NO**

If **yes**, what records have you maintained in order to calculate an apportionment between the business and private use of the clothing?

5. If the clothing has been used solely for work related purposes, what records have been maintained to demonstrate this?

6. Have you incurred expenses associated with dry cleaning your occupation specific clothing that has been mentioned above? If yes, please provide records. **YES/NO**

7. Has the clothing for which you are claiming a tax deduction for laundry expenses been washed with other private and non-deductible clothing? **YES/NO**

If **yes**, how have you adjusted your claim for the laundry expenses?

D4 Work related Self-education expenses

1. Please provide an explanation of the course syllabus:

2. Please provide a brief explanation of your current employment activities/responsibilities:

3. Please circle the statement below that **best** describes the connection that the course of self-education has with your current work activities:

- The course of self-education is directly related to my current employment activities;
- The course of self-education is likely to lead to increased income from my employment; or
- Other reasons

4. Will your employer support the need for the course of self-education?

YES/NO

If no, please explain why you still believe that you are entitled to claim the self-education expenses:

6. If the course of self-education is designed to obtain a promotion, please explain how your current position relates to the expected promotion:

Please note:

1. *Before any claim can be made for self-education the substantiation provisions under Division 900 and Division 28 of the ITAA 1997 must be satisfied*
2. *Claims for car expenses associated with the course of self-education may require the taxpayer to maintain a log book or similar travel diary*
3. *Taxpayers must reduce their claim for self-education expenses by the \$250 nominated within S.82A of the ITAA 1936 for a course of self-education.*

D5 Other Work-related Expenses

Home Office

1. What work activities are performed at home?

2. Would your employer (if you have one) support the need for you to maintain a home office? **YES/NO**

If **no**, why do you believe a claim can still be made?

3. Under which method is the home office running expenses being claimed?

- ATO formula method;
- Reasonable estimate method;
- Standard **52 cents per hour** method.

What records have been maintained in order to substantiate your claim?

5. Do you understand the difference between occupancy and running expenses? **YES/NO**

If a claim is being made for “occupancy expenses”, please describe why you believe your home is a “place of business”.

6. If you are claiming your “variable” home office expenses at **52 cents an hour**, have you kept a diary of the number of hours you used your home office? **YES/NO**

If **no**, then no claim can be made under this method.

Telephone and internet expenses

1. Why did your employment duties demand that you use your personal home or mobile phone and internet cost (i.e., where the relevant costs have been paid by you and not reimbursed by your employer)?

3. Will your employer support the need for you to use your phone or private internet? **YES/NO**

If **no**, then why do you believe a claim can still be made?

4. How have you determined the business and private use of the phone and internet usage over the year (e.g., have you maintained a diary or have itemised bills supporting your claims and apportionment)?

Tools and equipment expenses

1. How are the tools and equipment used by you in deriving assessable income?

4. Would your employer support the need for the use of the tools?

YES/NO

If no, why do you believe a claim can still be made?

6. Were any of the tools used for business and private purposes?

YES/NO

If **yes**, then how have you adjusted your tax claim to take into account the private use?

Subscriptions and union fees expenses

1. Do you wish to claim for technical journals, periodicals and magazines that are not of a personal or private nature?

YES/NO

2. Why do you believe you should be able to claim the whole (or a portion) of these publications?

3. Would your employer confirm it was necessary to purchase such publications in directly discharging your income-earning activities?

YES/NO

If **no**, why do you believe you are entitled to claim such items?

Union fees

4. Are the union fees directly related to your income-earning activities and are **not** of a general private nature, such as social club fees or levies for staff amenities, or private recreational activities etc.?

YES/NO

Please provide details of the union fees incurred:

5. Do you have documents that substantiate the amount of your claim?

YES/NO

If **no**, the ATO considers unions' fees noted on a payment summary to be sufficient substantiation. Refer S. 900-135(1).

Taxpayer declaration:

I declare that the information I have given is true and correct and that I hold the necessary evidence to support my claims.

Signature

Date