



TAX EDGE
ADVISORS

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Subscriptions and Union Fees Questionnaire

Taxpayer's name _____
Tax file number _____
Year ended _____
Employer _____

Subscriptions

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. Please state exactly which subscriptions you wish to claim a tax deduction for:

4. 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?



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Union fees

5. 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:

6. 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) of the ITAA 1997.

7. Please provide details of all subscriptions and union fees paid during the year and amounts.

Description

Amount

	\$
	\$
	\$
	\$
	\$
	\$

Total expenses on subscriptions and union fees

\$

Business percentage

x

 %

Total deductions

\$



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Taxpayer's subscriptions and union fees declaration

A. I confirm that I wish to make the above claim for subscriptions and union fees on the basis that I have incurred the above expenses in deriving my assessable income and I have the necessary records to substantiate my claim;

B. My tax agent has explained to me the law as it relates to claims for subscriptions and union fees; and

C. I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.

Signed

Dated