



TAX EDGE
ADVISORS

Suite 3-4 / 99 Lightwood Road
Springvale VIC 3171
Phone: 9548 1589
reception@taxedgeadvisors.com.au
taxedgeadvisors.com.au

Telephone and Internet Expenses Questionnaire

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

1. Nature of your business/occupation:

2. 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)?

5. Has the claim for rental/leasing taken into account both incoming and outgoing calls?

YES/NO

If **yes**, then provide details:



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Please note:

1. *You are not entitled to claim deductions for actual telephone and internet expenses if you are claiming home office expenses using the revised fixed-rate (70 cents per hour) method.*

Taxpayer's telephone and internet expenses declaration

- A. *I confirm that I wish to make the above claim on the basis that I have incurred the above telephone and/or internet 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 telephone and/or internet expenses; 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



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Incidental phone expenses safe harbour worksheet

The following worksheet should be utilised when calculating an individual's incidental use of either their mobile phone or landline where they are not claiming a deduction of more than \$50 in total, for a particular income year.

The relevant rates (reproduced below) are established in the ATO's fact sheet *Claiming mobile phone, internet and home phone expenses*.

Type of work related communication	Number of communications (A)	Safe harbour rates (B)	TOTAL (A) x (B)
Landline call		\$0.25	
Mobile call		\$0.75	
Text Message		\$0.10	
TOTAL incidental phone expense			\$

Signed

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Four-week representative (time based) internet diary

It is recommended that a representative time based internet usage diary adopt the following format.

Note that **all** use of the applicable internet service needs to be recorded and/or accounted for (i.e., all internet or data users, not just the taxpayer seeking to claim the relevant deduction).

Internet (time based) usage diary					
Date:	Time commenced	Time finished	Description	Work Use Time	Private Use Time
TOTAL Hours				(A)	(B)

Summary	
Date time diary commenced	
Date time diary finished	
Total work hours usage = (A)	
Total hours usage = (A + B)	
Total work use percentage (%) <i>(work hours divided by total hours)</i>	

Signed

Dated

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ABN: 40 051 623 664



Tax agent
59754004



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Four-week representative (data based) internet diary

It is recommended that a representative time based internet data diary adopt the following format.

Note that **all** use of the applicable internet service needs to be recorded and/or accounted for (i.e., all internet and data users, not just the taxpayer seeking to claim the relevant deduction).

Internet (data) usage diary			
Date:	Task Description	Work Use Data	Private Use Data
TOTAL Hours		(A)	(B)
Summary			
Date time diary commenced			
Date time diary finished			
Total work hours usage = (A)			
Total hours usage = (A + B)			
Total work use percentage (%) <i>(work hours divided by total hours)</i>			

Signed

Dated

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