

## Tax deductible Expenses Checklist for Individuals

<b>D1 Car-related expenses (work-related daily travel expenses)</b>	<b>Yes</b>	<b>No</b>
<b>Cents per kilometre (up to 5,000kms):</b>		
<ul style="list-style-type: none"> <li>• Do you travel between two work sites?                Number of kilometres: _____</li> <li>• Do you travel for work?                Number of kilometres: _____</li> <li>• Do you travel between home and work carrying bulky equipment or bulky items for sale?                Number of kilometres: _____</li> </ul>	<input type="checkbox"/>   <input type="checkbox"/>   <input type="checkbox"/>	<input type="checkbox"/>   <input type="checkbox"/>   <input type="checkbox"/>
<i>All cents per kilometre method claims are at a rate of 68 cents per kilometre.</i>		
<b>Logbook method (if kilometres travelled are more than 5,000kms):</b>		
Purchase contract (new cars only) Logbook* percentage of all work-related travel: _____	<input type="checkbox"/>	<input type="checkbox"/>
Cost of:		
Interest payments: _____		
Fuel: _____		
Registration: _____		
Insurance: _____		
Repairs & maintenance: _____		
<i>*Logbooks must be updated at the shorter period of every five years or each time you buy a new car</i>		
<b>Tip</b>		
You cannot claim:		
<ul style="list-style-type: none"> <li>• A trip consisting of home-work-home</li> <li>• Travel between work and home more than once a date</li> <li>• Trips if you are on call, and</li> <li>• Trips outside normal business hours</li> </ul>		

<b>D3 Clothing expenses</b>	<b>Yes</b>	<b>No</b>
<ul style="list-style-type: none"> <li>• Do you wear clothing to protect yourself from the risk of illness or injury posed from your working environment?</li> </ul>		
Cost of:		
Safety hi-vis clothing: _____	<input type="checkbox"/>	<input type="checkbox"/>
Steel-capped boots: _____	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>• Are you required to wear a distinctive uniform by your employer?</li> </ul>		
If "Yes", is this policy strictly enforced?	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes", list type and cost of clothing: _____		
If "No", has your employer registered the design with AusIndustry?	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes", list type and cost of clothing: _____		
<ul style="list-style-type: none"> <li>• Have you incurred laundry and dry-cleaning expenses for any of the above items?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes", list the cost: _____		

**D3 Clothing expenses (continued)**

**Tip**

You can have clothing expenses from prior years, and laundry expenses for such clothing this year.

You cannot claim:

- purchasing and cleaning of:
  - plain uniforms or conventional clothing
  - sports clothing
  - clothing worn for medical reasons
  - everyday footwear (ie dress or casual shoes)
- items that were purchased or reimbursed by your employer, and
- a deduction just because you received a clothing, uniform and laundry allowance.

**D4 Self-education expenses**

**Yes**      **No**

- Did you undertake a course of study designed to lead to an increase in income from your current employment?

If "Yes", list the details:

Type of course of study: \_\_\_\_\_

Educational facility: \_\_\_\_\_

Cost of course fees: \_\_\_\_\_

Cost of textbooks: \_\_\_\_\_

Cost of stationery: \_\_\_\_\_

Cost of equipment/computers: \_\_\_\_\_

Cost of subscriptions: \_\_\_\_\_

Cost of travel from work: \_\_\_\_\_

**Tip**

You cannot claim a self-education course for the purposes of finding new employment or starting a new income-earning activity. However, an individual may be entitled to claim a portion of their self-education expenses if part of the course they are studying directly relates to their employment. For example, an engineer completing a law degree was entitled to claim law subjects that specifically related to their engineering employment.

**D5 Other out-of-pocket, work-related expenses**

**Yes**      **No**

- Did you pay union or professional association fees?              
 If "Yes", list the cost: \_\_\_\_\_
- Did you pay for reference books, technical journals or trade magazines?              
 If "Yes", list the cost: \_\_\_\_\_
- Did you pay fees for professional seminars, courses, conferences or workshops?              
 If "Yes", list the cost: \_\_\_\_\_
- Did you pay for safety items such as hard hats, safety glasses or sunscreen?              
 If "Yes", list the cost: \_\_\_\_\_
- Did you use your personal telephone and/or internet service for work?              
 If "Yes", what is the work-related percentage: \_\_\_\_\_% and cost  
 \_\_\_\_\_
- Do you have itemised phone bills?              
 If "Yes", number of months: \_\_\_\_\_
- Do you have a four-week diary of calls made?
- Do you work from home and incur electricity costs?              
 If "Yes", list number of hours per week you work from home: \_\_\_\_\_
- Do you have a four-week diary of the hours worked?

<b>D5 Other out-of-pocket, work-related expenses (continued)</b>	<b>Yes</b>	<b>No</b>
<i>A notional claim for electricity when working at home is \$0.52 per hour.</i>		
<i>Claims for working from home during the coronavirus pandemic is \$0.80 per hour, but includes internet and telephone costs. This rate applies from 1 March 2020 to 30 June 2020.</i>		
• Did you receive an “overtime meal allowance” as part of your award or industrial agreement?	<input type="checkbox"/>	<input type="checkbox"/>
If “Yes”, did you actually work overtime on those occasions?	<input type="checkbox"/>	<input type="checkbox"/>
If “Yes”, was the amount you received equal to or less than the Commissioner’s reasonable amount (\$31.25 in the current year)?	<input type="checkbox"/>	<input type="checkbox"/>
If “Yes”, did you spend it on overtime meals?	<input type="checkbox"/>	<input type="checkbox"/>
If “Yes”, list the cost or number of days: _____		
<i>If you answered no to any of the above, you cannot claim a tax deduction for overtime meals.</i>	<input type="checkbox"/>	<input type="checkbox"/>
• Did you pay for tools and equipment (under \$300 each)?		
If “Yes”, list the cost: _____		
<i>No immediate deduction is available for tools and equipment costing \$300 or more. For items purchased between \$300 and \$1,000, they may be placed in a low value pool in Item D6 and depreciated so long as individual remains employed in the industry. Purchases over \$1,000 to be depreciated of their effective life until its written down value is less than \$1,000. Then it may enter the low value pool.</i>		
<i>NB: All items only depreciable on work-related portion.</i>		
<b>Tip</b>		
You cannot claim:		
<ul style="list-style-type: none"> <li>• childcare expenses</li> <li>• fitness costs</li> <li>• meals during a normal working day</li> <li>• newspapers or online subscriptions</li> <li>• removal/relocation costs, even if you are transferred by your employer, and</li> <li>• rent or mortgage interest.</li> </ul>		

<b>D9 Gifts or donations</b>	<b>Yes</b>	<b>No</b>
Did you make any gifts or donations of \$2 or more to a deductible gift recipient?	<input type="checkbox"/>	<input type="checkbox"/>
If “Yes”, list below:		
_____		
_____		
_____		
_____		
_____		
<b>Tip</b>		
Your receipt from the approved organisation will show whether your donation is tax-deductible.		
You cannot claim time spent volunteering for an organisation.		
<b>D10 Tax Agent Fees</b>		
Did you use a tax agent to prepare your last income tax return?	<input type="checkbox"/>	<input type="checkbox"/>
If “Yes”, list the cost: _____		

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