



## 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:

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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.

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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

\$ \_\_\_\_\_






**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** .....



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