



lary Wijeratne Pty Ltd

Telephone and Internet Expenses Questionnaire

Ta	axpayer's name	
Та	ax file number	
Ye	ear ended	
En	mployer	
1.	Nature of your business/occupation:	
2.	Why did your employment duties demand that you use your personal home or morand internet cost (i.e., where the relevant costs have been paid by you and not reby 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?	·t?
4.	How have you determined the business and private use of the phone and inte over the year (e.g., have you maintained a diary or have itemised bills supporting yand apportionment)?	

"Liability limited by a scheme approved under Professional Standards Legislation."*

*Other than for the acts or omissions of financial services licensees.







6.	Has the claim for rental/leasing taken into account both incoming and outgoing calls? YES/NO If yes, then provide details:		
Tax	xpayer's telephone and internet expenses declaration		
Α.	 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 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.		
Sig	ned		
Da	ted		







Hilary Wijeratne Pty Ltd

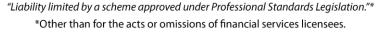
Incidental phone expenses safe harbour worksheet

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

Signed	 	 	
Dated			









lary Wijeratne Pty Ltd

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 (work hours	use percentage s <i>divided by tota</i>	(%) I hours)					

Signed	 	
Dated	 	

"Liability limited by a scheme approved under Professional Standards Legislation."*

*Other than for the acts or omissions of financial services licensees.







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 (%) (work hours divided by total hours)					

Signea	 	•
Dated	 	

"Liability limited by a scheme approved under Professional Standards Legislation."*

*Other than for the acts or omissions of financial services licensees.

