



TAX RETURN INFORMATION FORM

FINANCIAL YEAR FROM 1 JULY TO 30 JUNE

SECTION A

NEW CLIENTS ONLY - TAX FILE NUMBER

ALL CLIENTS - BASIC INFORMATION

Please complete all information in order for us to confirm all information we have on hand.

Date of Birth

Title

Surname

First Name

Middle Name

Preferred name

Gender

Pronouns

Note: I am often legally required to work and lodge with your legal name and gender, but our practice is committed to gender inclusivity.

Has your name changed since last tax return?

If yes, enter previous name below.

Yes

No

Title

Surname

First Name

Middle Name

Mobile number

E-mail address

Note: these will be provided to the ATO on your return.

Home Address

Suburb

Post Code

State

Is postal address same as home address?

If no, enter postal address below.

Yes

No

Postal Address

Suburb

Post Code

State

Preferred bank account for any ATO refunds

BSB

Account Number

Account Name

Did you have any dependents in your care at any time during the financial year?

If yes, please advise number of dependents and their age/s.

Yes

No

No. of Dependents

Ages of dependents at end of financial year

Did you have a spouse during the financial year?

Note: The ATO definition of spouse includes 'a person you live with on a genuine domestic basis in a relationship as a couple.'

Yes

No

If yes, please advise their:

Spouse's Full Name

Date of Birth

Did you have a spouse for full year?

If no, please advise start date/end date.

Yes

No

Start Date

End Date

Spouse's estimated taxable income

Usually rough estimate is adequate.

\$

Reportable Fringe benefits

(if known)

\$

Reportable superannuation contributions (if known)

\$

SECTION B
PRE-FILLED INFORMATION AND PROOF OF IDENTITY



The below information will usually pre-fill based on the ATO's records submitted by other parties (banks, employers, health funds etc). Please advise whether the below apply to you, and provide basic information to assist with data matching/confirmation.

Did you have employment income in this financial year?

please advise the name of your employers, and **describe your main job/occupation.**
(eg 'McDonalds, Officeworks' or 'Full time at Commonwealth Bank')

Yes

No

Did you receive any government payments?

eg JobSeeker, Youth Allowance, Disability Pension. If yes, please advise which.
Note: Family Tax Benefit is not applicable, but Parenting Payment is.

Yes

No

Do you have any savings or investments? This includes Crypto, shares and ETFs, and bank accounts.

If yes, please send full transaction detail in CSV and annual tax statements (for Crypto and shares/ETFs), and advise which bank/s hold your savings.

Note: if you hold ETFs or other managed funds, these funds issue annual tax statements after the end of the financial year. We CANNOT lodge your tax return until we have these statements, which often take 2-3 months to issue.

Some but NOT ALL of these investments will pre-fill, and you will need to check with your share trading platform or via your online investment logins for these tax statements.

Yes

No

Did you have any Private Health Insurance?

If yes, advise which health fund/s you have policies with, and provide member numbers to confirm identity.

Yes

No

Please provide the name and member number of any super fund/s you hold.

This information assists me to confirm your identity.

IMPORTANT INFORMATION ON RECORD KEEPING AND DECLARATION

The ATO has advised that they are placing an increased focus on record keeping, particularly in relation to work-related deductions.

I recommend downloading the 'Australian Taxation Office' app, which incorporates their 'MyDeductions' program. This allows you to photograph receipts on the go, as well as adding other deductions (eg union fees). In addition, you can use the app to track work related driving/km, and even to track business income.

You can use the MyDeductions section of the app without logging in. The app only stores information on your device until you actively back it up. When you first set up the app, you can connect it to cloud storage eg Google Drive.

Once you have set up MyDeductions, you need to actively tap 'Back up' regularly to ensure the files are safely stored outside of your device (in the cloud), or tap 'Settings – Share via e-mail' to e-mail the data to yourself for safekeeping.

Once your records are complete for a financial year (eg when you are completing this checklist), choose the correct financial year, and tap 'Settings – Share via e-mail' to send the deductions to me. If you do this I will be able to review your line-by-line deduction detail and the supporting receipts. Note that if you 'upload to tax return' I cannot access these records.

Even if you decide not to use the MyDeductions app, I will be completing strict review of your record keeping prior to including specific deductions in your return.

I declare that I have read the above information, and that I hold the required records as outlined on the following pages to support my deductions.

Date

VEHICLE

You can claim work-related driving based on the number of kilometres you travelled. This can include driving between workplaces (even for different employers) or driving from home to an unusual place of work (eg being called in to work at a different location, or driving directly to different client work sites from day to day).

This does not include standard home to work travel, even where you work regularly at multiple sites (eg Monday to Wednesday at one location, and Thursday to Friday at another location).

Record keeping for this claim requires you to substantiate the kilometres travelled. This can be simple (eg 'once every week, I drive from one campus to another campus for a staff meeting') or more complicated (eg if you are visiting different client sites that are at varying distances).

The MyDeductions app allows you to add trips in various ways:

- Adding start and finish addresses (app will calculate distance)
- Tracking your phone's GPS while driving (you must track this in real time)
- Adding odometer start and end readings
- Recording a complete logbook by adding odometer trips

(Note a valid logbook requires the tracking of **all trips** for a 12 week consecutive period. Other apps may track this more easily for you using GPS data)

Please consider your record keeping options, and ensure you have some sort of record or accurate calculation of your work related driving that you can produce if requested.

Other than home to work driving, did you have to use your own vehicle for work-related driving?

Refer to above guidance for examples of deductible driving.

Yes

No

If yes, please estimate your kilometres travelled for work purposes

A maximum of 5,000km can be claimed, without recording running costs (eg fuel).

You will still need records per above guidance.

per

Please advise the make, model and year of your car eg 'Toyota Corolla 2019'

If you travelled less than 5,000km for work, please provide details of the trip/s taken, frequency of trips, and how you have calculated your estimate.

If you wish to claim a percentage of actual costs by using the 'logbook method', please tick this box, and provide separately a copy of your logbook, and details of your actual costs, including purchase date and price of car (invoice if possible), and finance details of car.

Please reach out if you would like to discuss whether this option may be applicable to you now or in future years.

SECTION C TRAVEL



Your claims for tolls and parking should be supported by your kilometre claims (eg parking or tolls on the same day as a recorded trip). You may need to review your toll account transaction statements to highlight applicable trips, or if your work related driving is regular (eg a weekly trip over a toll bridge from one office to another) you may be able to calculate the deductible percentage of a single month's toll statement, and apply this percentage to your total toll costs for the year.

In relation to any vehicle claims, did you pay for any tolls or parking while completing work-related driving?

Yes No

If yes, please provide copies of receipts, or details on how the above claim was calculated, and total claimable amount.

\$

Did you pay out of pocket for any work-related travel?

Yes No

Travel includes any trip where you are required to stay away from home overnight. You will generally need receipts for all costs, except where you have received a travel allowance, and can prove that you have spent the funds up to the value of the allowance.

(eg bank transaction lines showing food purchase in the location you travelled to)."

Flights \$ **Accommodation** \$ **Meals** \$

Other \$ **Details**

Please provide copies of receipts, and provide further notes/information below.

U N I F O R M

You can only claim buying and washing costs for uniforms that are:

- Marked with the logo of your employer or other identifying information
- Protective in nature (and the need for protection can be proven) – eg high vis, steel cap boots
- Occupation specific (eg scrubs, chef pants etc)

Even if your employer requires you to wear a certain type of shoe, or a certain colour of clothing, you cannot claim these costs unless the items meet one of the above definitions.

Laundry claims are based on whether you wash your claimable items in a separate load, or mixed in with your other clothing. The number of laundry loads each week is used to calculate your claim.

The ATO record keeping 'gold standard' would be to keep a 'laundry diary' for a minimum of 4 weeks, noting all loads of washing and whether they include, or are made up solely of, work related items.

Did you have a work uniform with a logo or other identifying information?

Yes No

OR
Were you required to wear protective or specific clothing (eg hi-vis, medical scrubs etc) with or without a logo?

Yes No

If yes, please advise number of laundry loads and whether work clothing was washed separately or combined with general personal clothing.

loads per washed

Did you buy any work uniform clothing as defined above during the financial year?

Yes No

If yes, please provide receipts, and advise items and total cost below.

\$

Did you buy any other protective or specific uniform items?

Yes No

(eg work-boots, nursing shoes) – note that if you work outside or have to drive in the sun, you can claim sunglasses, sunscreen and other sun protection clothing/equipment here. If yes, please provide receipts, and advise items and total cost below.

\$



You can only claim education costs where the course leads to a formal qualification, and the study relates to your current employment activities.

Specifically the course must either maintain or improve the specific skills or knowledge required in your current employment activities, or result in (or be likely to result in) an increase in your income from your current employment activities.

There must be a direct connection between your current duties, and the study (eg working for a fashion retailer while studying fashion photography is not necessarily an adequate connection). In addition, the education is not deductible if it only enables you to get new employment, or change your employment duties (eg moving from being a nurse to being a doctor).

Your course fees **may** be deductible, even if you add them to a loan. The deductibility is based on your specific course offer and the fee structure you are studying under. HECS-HELP fees are **not deductible**. FEE-HELP, VET Student Loan and OS-HELP fees can be deductible.

Did you undertake any formal education which will lead to a formal qualification, and meets the connection to your current employment outlined above? Yes No

Note: short-term seminars and professional development can be included in other deductions below.

If yes, please advise the following:

Course name	Study Institution
Course fees Please provide invoices showing the fee structure, and refer to information above on deductibility of fees.	\$
Amenities fees \$	Textbooks \$
Please provide receipts for above items.	
Printing/Miscellaneous \$	
Have you bought a new computer in the last 2-3 years? if yes please advise:	Yes, desktop <input type="checkbox"/> Yes, laptop/portable device <input type="checkbox"/> No <input type="checkbox"/>
Purchase date	Cost \$
Please provide receipt for initial purchase..	
Estimated study use %	
Did you study at home and/or use your home internet to study? If yes, consider how many months you spent actively studying (eg in-semester time) and advise below:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Monthly internet cost \$	Months spent actively studying
	Estimated study use %
	Hours spent studying at home per

OTHER EMPLOYMENT DEDUCTIONS

Note that many types of deductions may require apportionment between work and private use when deducting – eg Dropbox storage may be mixed between personal (photographs etc) and work (files and documents). Please advise the work related percentage where applicable.

The below list is designed to prompt you towards items that may apply to you. Please complete any that are applicable, and provide receipts/details.

Please complete if any of the below apply to you:

Union fees	\$	Details
Seminars/professional development	\$	Details
Subscriptions (eg Dropbox, Adobe etc)	\$	Details
Resources (books/research etc)	\$	Details
Professional Association Fees	\$	Details
Other	\$	Details

IMPORTANT UPDATE

The ATO has completely overhauled its approach to claiming home office and mobile phone related expenses.

Please read the below carefully and provide the required information, as well as updating your current year and future record keeping as required.

There is an option to choose a 'simple calculation' (revised fixed-rate method) or a 'complex calculation' (actual costs only) to claiming home office from 2023 onwards, however **both methods require records to be kept throughout the financial year.**

You can keep records for both calculation methods, and if you do so we can choose the method which gives you the higher deduction.

REVISED FIXED RATE METHOD

The **revised fixed rate method** (the simple calculation) uses a cents per hour rate to cover electricity and gas, **mobile and internet**, computer consumables (eg cables) and stationery. You can still claim separately for depreciation on assets (eg computer equipment, office furniture etc).

Use of the revised fixed rate method means you cannot claim any separate deductions **including for your mobile phone usage** (even if you use it for work at home, and also away from home). However the record keeping for this method is much simpler than the actual costs method.

You cannot use this method if you do not incur additional costs by working from home (eg if your phone, internet and electricity are paid for by a parent, or reimbursed by your employer).

To use this method, you will need the following records:

- **From 1 July 2022 to 28 Feb 2023** - a representative record of your work from home hours (eg a work roster, 4 week diary or similar)
- **From 1 March 2023 onwards**, including in future financial years, **you must record all hours spent working from home.** The ATO expects you to keep these records 'contemporaneously' (that means 'in real time, as you go; not at the end of the financial year'). These records can be in the form of a timesheet, roster or diary - but for my purposes, having it in a **spreadsheet format** so that I can easily add up the hours would be amazing.
- Invoices/receipts for the **purchase of any new assets** for your home office (eg a new computer, new desk/chair, monitors etc)
- **If you are paying off your mobile phone handset on a plan** (eg \$49 plan plus a \$38 handset repayment every month) rather than buying it outright, **we can depreciate the cost of the phone.** If this applies, please send a copy of the plan information that makes the total cost of the phone clear (eg the information/documents you received when signing up for the plan, or a phone bill that shows the total cost of the phone and start date of the plan). We must be able to see the start date of the phone plan to claim depreciation.
- Evidence that you incur additional costs from working from home. This can be in the form of a mobile bill, internet bill and electricity bill - or if these bills are not in your name, but you contribute to the cost, a copy of the bill plus evidence of your contribution (eg payments towards housemates for the bills etc). **You do not need a full year of bills** - simply one bill and/or bank statement evidencing that you personally contribute to these costs in your household.

Did you work from home during the financial year?

If yes please advise:

Yes

No

From 1 July 2022 to 28 Feb 2023 - estimated or average hours spent working from home

per

Please provide more details of any significant fluctuations if required

From 1 March 2023 to 30 June 2023 - total hours spent working from home

per

Please provide home office records or diaries from 1 March 2023 onwards, and describe any calculations you have used

Please refer to the section 'Depreciation' below if you purchased any computer equipment or office furniture, or if you are paying off your mobile phone on a plan.

SECTION C ACTUAL COST METHOD



The **actual cost method** (the complex calculation) does not give any cents per hour deduction - instead you must **record all actual costs of working from home, and apportion these accurately for private use**. Record keeping is more complex, however this method allows you to claim a proportion of your mobile phone costs, internet costs and other costs such as stationery and consumables.

You cannot use the actual cost method if you work from a room where other household members are not working (eg working in the lounge room while your family watch TV).

To use this method, you will need the following records:

- A full year or indicative 4 week diary evidencing your work from home patterns.
- **Full year expense totals** for:
 - Electricity and gas
 - Internet
 - Mobile phone (and home phone if applicable)
 - Stationery and consumables
 - Cleaning
 - Any purchases of computer equipment or office furniture
- Estimates of **work related use percentages** of the above expenses:
 - Electricity estimates must be based on the additional use of power above standard household usage, across the proportion of time you work from home. This can be difficult to quantify and it is best to be conservative.
 - Cleaning estimates must be based on floor area %.
 - Internet and mobile phone should be based on a 4 week indicative itemised bill where available (eg marking work calls and texts vs personal calls and texts on a phone bill).
 - Otherwise, work use % should be calculated based on a 4 week 'usage diary' of work and personal use (including usage by other household members in the case of home internet). The usage diary can take into account usage of other aspects of the device such as apps and data, or the total time spent using the device for work vs personal usage.

Please refer to the notes in the Revised Fixed Rate method regarding **depreciation of mobile phones on a plan**, and **evidence requirements to prove you 'incurred' a cost**.

Did you work from home during the financial year and want to calculate actual costs as a deduction option?

Yes

No

If yes please advise:

Total financial year cost of the following items - please also provide details on how work related use has been calculated:

Electricity	\$	Estimated work use	%	Details
Internet	\$	Estimated work use	%	Details
Mobile Phone	\$	Estimated work use	%	Details
Stationery and Consumables	\$	Estimated work use	%	Details
Cleaning	\$	Estimated work use	%	Details

Please confirm you have invoices or records of each of these costs for the full year.

Yes

No

I declare that where I have provided actual costs above, I have reviewed the record keeping requirements above and I have ensured that I hold all required records to claim this deduction.

Date

Please provide copies of all invoices for stationery/consumables, and some example invoices for other items.

SECTION C
DEPRECIATION



Regardless of which method we use above, we can still claim depreciation on certain purchases.

Did you buy any computer equipment or office furniture you use when working from home? Yes No

Please provide details including whether your computer is a desktop or laptop

Item Description	Purchase Date	Cost	Estimated Work Use
		\$	%
		\$	%
		\$	%
		\$	%
		\$	%
		\$	%

Please provide receipts for **all items** listed above.

If you use your mobile phone for work purposes:

Are you paying off your mobile phone via a plan (eg a monthly instalment on your phone bill)? Yes No

If yes, please provide phone plan information showing the original price of the phone and the start date of the phone plan, as well as a phone bill showing the ongoing repayments.

If you purchased your phone outright, please include it in the assets list above.



SECTION C INVESTMENT DEDUCTIONS

Do you have any investment related deductions?

eg subscriptions to investing newsletters or software, interest on an investment margin loan etc.
If yes, please advise below and provide receipts.

Yes

No

\$ Details

DONATIONS

Did you make any donations to registered charities, including regular/direct debit donations?

If yes, please advise below and **provide receipts**.

Yes

No

\$ Charity Name/s

ACCOUNTANTS FEES

Did you pay an accountant to complete last year's tax return?

If yes, please advise below and provide receipts.

Yes

No

Note: if your only accounting fees were to Blue Ribbon Accounting, we can provide this receipt ourselves.

\$ Accountant Name

SUPERANNUATION DEDUCTIONS

Did you make personal, after tax super contributions during the financial year?

Yes

No

If yes, have you provided your Super Fund with a Notice of Intent to claim, and received a confirmation from them?

Yes

No

Please provide a copy of the confirmation you have received from your fund.

If you have not provided your fund with a Notice of Intent, please search your Super Fund name with the phrase 'Notice of Intent' and you will find information from your fund on how to provide them with the required information. Some funds require a form to be posted in, while others allow you to complete the claim information online through your Member login.

Note we cannot claim any super deduction without sighting a confirmation from your fund.

DID YOU EARN INCOME FROM A RENTAL PROPERTY?
[PLEASE COMPLETE SECTION D](#)

DID YOU EARN INCOME UNDER AN ABN?
[PLEASE COMPLETE SECTION E](#)

SECTION D RENTAL PROPERTY



The ATO has advised they will be placing particular scrutiny on rental properties this year and in future.

The ATO is now receiving data-matching information from AirBNB and other short term rental platforms, as well as investment property loan information from banks. This information will be used to locate any rental properties that are not being declared or where inadequate income is being declared.

They will be ensuring that you declare all applicable income (including not just rental income, but insurance refunds and bond withheld), and that you are correctly allocating and claiming your expenses. Repairs vs improvements or new assets has long been a focus of the ATO, and we will need to discuss most larger repairs or purchases.

As with work related expenses, you can use the MyDeductions section of the Australian Taxation Office app to track your rental property expenses, by setting them up as 'other deductions'.

Please complete additional copies of this section if you have multiple properties.

Property Address		Suburb		Post Code		State	
Date purchased				Date first rented (if known)			

No

Was property available to rent for the full year?

If no, start date/end date

Yes

No

Start date

|

End date

|

Note: if the property is rented through AirBNB or a similar platform, please provide a full download of your reservation history (in CSV/excel format) which shows amounts paid, and nights occupied.

Was the full property rented?

(if you lived upstairs and rented downstairs, for example, answer 'no')

Yes

No

Floor area - % of the area available for rent

Note: if you rent a room and share common areas, the common areas should be shared equally between your bedroom and the other bedroom/s in the house.

%

Do you have a rental statement from a real estate agent?

If yes, please attach a copy with this form.

Yes

No

If no, please advise:

Total rental income	\$	Management fees paid (if any)	\$	Advertising for tenants	\$
Bond received for repairs	\$	Insurance refunds	\$	Other income	\$

Please provide receipts or information on calculation.



SECTION D OTHER RENTAL PROPERTY COSTS

Please provide receipts and details of the below costs paid personally. **Do not include** costs listed on your agent's rental statement.

Interest on loans

Please provide statements for the full financial year, or an interest summary from your bank.

Note: interest only – if paying principal and interest, please review your statements for the interest deduction. \$

Body Corporate fees	\$	Council rates	\$	Water rates (if separate)	\$	Insurance	\$
Cleaning	\$	Gardening	\$	Repairs	\$	Pest Control	\$
Other	\$	Details					

Did you replace any appliances or complete any renovations this year?

If yes, please provide receipts and describe the asset replaced or works undertaken.

Yes No

Cost of item/job \$

Description

Have you ever obtained a depreciation schedule or capital allowances report for the property?

If yes, please attach a copy with this form.

Yes No

AIRBNB

If you rent your property through AirBNB or as a short-term rental, you may also be able to claim some of the following.

AirBNB fees	\$	Electricity	\$	Specific consumables eg sheets & towels	\$
Laundry		loads per		washed	
Internet (for free wifi)		Monthly cost	\$	estimated rental use	%



SECTION E

SMALL BUSINESS/SOLE TRADER AND DECLARATION

Please refer to the introductory information under Section C on Page 3. You should endeavour to keep your business records as thoroughly as you would with work related expenses.

The MyDeductions section of the Australian Taxation Office app can be set up to record small business expenses in the same way as it records work related expenses.

If you wish to claim vehicle, travel, mobile phone, internet or home office expenses, please refer to the relevant sections on pages 3-6 to make note of your record keeping requirements and the ATO's 'gold standards' for these items.

I declare that I have read the above information, including any applicable information on pages 3-6, and that I hold the required records to support my deductions.

Date | |

BUSINESS DETAILS

Registered business name
(if applicable)

**Description of main
business activity**

Main business address
(usually your home, unless you have a specific business premises)

Street Address

Suburb

Post Code

State

BUSINESS RECORDS

Please provide copies of all business records – eg spreadsheets, scans of paper records/totals, or access to any software tracking income and expenses.

Do you have record keeping/bookkeeping software (eg Xero, Quickbooks)?

If yes, please invite jen.heath@blueribbonaccounting.com.au with accountant/advisor access to all sections

Yes

No

If no, do you have another form of record keeping (eg spreadsheet, paper book)?

If yes, please send or share a copy with this form.

Yes

No

Note: If you do not currently have recorded information/totals of your business income and expenses, please complete the above business information, and I will contact you to discuss your record-keeping options.

BUSINESS INCOME

Generally sole traders account for their income on a cash basis (ie when income is received in cash). As a result, generally you do not need to include invoices that were not paid at 30 June in your income.

Total income received \$

SECTION E BUSINESS DEDUCTIONS



Generally you can claim any expense necessarily incurred in carrying on your business, provided that you have records to substantiate the expense. I have provided below some prompts and guidelines that may generate additional deductions beyond your existing records.

MOTOR VEHICLE

As a sole trader, you can generally claim business related driving from your home (your main 'place of business') to many places, eg to/from clients, to/from stores to acquire stock or post products etc, based on the number of kilometres you travelled. Please refer to the record keeping guidance on page 3.

Did you drive for business purposes?

Refer to above guidance for examples of deductible driving.

Yes

No

If yes, please estimate your kilometres travelled for work purposes

A maximum of 5,000km can be claimed without recording running costs (eg fuel).

per

You will still need records per above guidance.

If you travel more than this for business, please provide details of the trip/s taken, frequency of trips, and how you have calculated your estimate.

If you wish to claim a percentage of actual costs by using the 'logbook method', please tick this box, and provide separately a copy of your logbook, and details of your actual costs, including purchase date and price of car (invoice if possible), and finance details of car.

Please reach out if you would like to discuss whether this option may be applicable to you now or in future years.

SECTION E HOME OFFICE AND MOBILE PHONE



IMPORTANT UPDATE

The ATO has completely overhauled its approach to claiming home office and mobile phone related expenses.

Please read the below carefully and provide the required information, as well as updating your current year and future record keeping as required.

There is an option to choose a 'simple calculation' (revised fixed-rate method) or a 'complex calculation' (actual costs only) to claiming home office from 2023 onwards, however **both methods require records to be kept throughout the financial year.**

You can keep records for both calculation methods, and if you do so we can choose the method which gives you the higher deduction.

REVISED FIXED RATE METHOD

PLEASE REFER TO PAGES 6-8 FOR DETAILS ON HOME OFFICE CALCULATION AND RECORD KEEPING, THEN RETURN TO THIS PAGE TO COMPLETE YOUR BUSINESS DEDUCTION INFORMATION.

Did you work from home during the financial year?

If yes please advise:

Yes

No

From 1 July 2022 to 28 Feb 2023 - estimated or average hours spent working from home

per

Please provide more details of any significant fluctuations if required

From 1 March 2023 to 30 June 2023 - total hours spent working from home

per

Please provide home office records or diaries from 1 March 2023 onwards, and describe any calculations you have used

Please refer to the section 'Depreciation' below if you purchased any computer equipment or office furniture, or if you are paying off your mobile phone on a plan.

ACTUAL COST METHOD

PLEASE REFER TO PAGES 6-8 FOR DETAILS ON HOME OFFICE CALCULATION AND RECORD KEEPING, THEN RETURN TO THIS PAGE TO COMPLETE YOUR BUSINESS DEDUCTION INFORMATION.

Did you work from home during the financial year and want to calculate actual costs as a deduction option?

If yes please advise:

Yes

No

Total financial year cost of the following items - please also provide details on how work related use has been calculated:

Electricity	\$	Estimated business use	%	Details
Internet	\$	Estimated business use	%	Details
Mobile Phone	\$	Estimated business use	%	Details
Stationery and Consumables	\$	Estimated business use	%	Details
Cleaning	\$	Estimated business use	%	Details

I declare that where I have provided actual costs above, I have reviewed the record keeping requirements above and I have ensured that I hold all required records to claim this deduction.

Date

Please provide copies of all invoices for stationery/consumables, and some example invoices for other items.

SECTION E
DEPRECIATION



Regardless of which method we use above, we can still claim depreciation on certain purchases.

Did you buy any computer equipment or office furniture you use when working from home? Yes No

Please provide details including whether your computer is a desktop or laptop

Item Description	Purchase Date	Cost	Estimated Work Use
		\$	%
		\$	%
		\$	%
		\$	%
		\$	%
		\$	%

Please provide receipts for **all items** listed above.

If you use your mobile phone for work purposes:

Are you paying off your mobile phone via a plan (eg a monthly instalment on your phone bill)? Yes No

If yes, please provide phone plan information showing the original price of the phone and the start date of the phone plan, as well as a phone bill showing the ongoing repayments.

If you purchased your phone outright, please include it in the assets list above.

SECTION E OCCUPANCY COSTS



The ATO allows that you can claim part of your occupancy costs if you run a 'home based business' rather than just a home office type arrangement. The rules around this are complex, but generally require you to set aside part of your home specifically for business purposes, and for this space to not easily be convertible to other uses (eg cannot easily be turned into a guest bedroom or used for other purposes).

Applicable uses may include the storage or set-up of bulky equipment (dress-maker's sewing room, or tool storage for a tradesperson), or a part of your home that is set up to see or serve clients (eg a home massage studio or photography studio). Generally a standard 'home office' set-up for a service based business is a grey area, and would require some proof of client visits/ meetings, or a large amount of specific computer equipment that makes the room not readily usable for other private purposes.

The occupancy costs (rent, or the total of your mortgage interest, rates, water and other costs) are then claimed based on the floor area % of your business portion of the home, compared to the total floor area of the house.

If you believe you are eligible to claim occupancy costs, please describe your home based business situation below, including the space used and the purpose/s it is used for.

Description of your eligibility for occupancy claim.

Calculated floor area of business portion % **Rent paid** \$ per

OR

Mortgage interest

Please provide statements for the full financial year, or an interest summary from your bank.

\$ per

Rates \$ per

Water \$ per

Body Corp \$ per

Insurance \$

Note that if you own the property (claiming interest and costs, not rent), part of your property will become subject to capital gains tax on the eventual sale of the home. To ensure we have the required records upon eventual sale, **please obtain a market valuation from a valuer or real estate agent, as at the date that you first started claiming your home as a home based business.** Please contact me if you want any further information on capital gains tax on home based businesses.