



## Roy A McDonald Work Related Expenses

*Please provide evidence. This section is for expenses which relate to your employment only. Record keeping for work related expenses. You must be able to substantiate all your claims for deductions with written evidence if the total amount of deductions you are claiming is greater than \$300. The records you keep must prove the total amount, not just the amount over \$300. You must have spent the money and not been reimbursed. It must be related directly to earning your income and you must have a record to prove the expenses even if less than \$300.*

To claim a work-related deduction:

- you must have spent the money yourself and were not reimbursed
- it must relate directly to earning your income
- you must have a [record](#) to prove it.

To claim a deduction for a work expense, including the decline in value of a depreciating asset) you must substantiate it by getting written evidence. This evidence can be in paper or electronic form. For most work expenses you need a receipt or similar document from the supplier that shows all the following:

- the name or business name of the supplier
- the amount of the expense or cost of the asset
- the nature of the goods or services that you purchased
- the date you purchased the goods or services
- the date the document was produced.

### D1 Work related car expenses

There are Two methods we can use to claim your work-related car use:

- Cents per km method (max 5,000kms) (@ \$0.68c)
- Log book method

Use might include:

- Visiting customers – existing and potential
- Attending meetings & training seminars
- Running errands on behalf of your employer
- Travelling between work sites

*Please complete the table below as fully & accurately as possible to ensure we claim the method that gets you the best result possible.*

Make and model of the Car	
Registration Number	Registered Owner
Date of Purchase	Purchase Price
Size of the engine                      cc	Finance type: Lease / Hire Purchase
Odometer reading at beginning financial year	Odometer reading at end of financial year

No. of kms travelled	No. of kms travelled for work
Business Use Percentage	%
How much did you spend on:	
<input type="checkbox"/> Petrol	<input type="checkbox"/> Registration
<input type="checkbox"/> Insurance	<input type="checkbox"/> RACV
<input type="checkbox"/> Tyres	<input type="checkbox"/> Services
<input type="checkbox"/> Repairs	<input type="checkbox"/> Lease/HP
Other (please specify nature)	
Do you still hold all receipts / statements and proof of payments?	Yes/No

**D2 Other work-related travel expenses**

Did you travel away from home on behalf of your employer? If so, do you have:

- Employee domestic travel with reasonable allowance ..... Yes/No/Unsure
- If the claim is more than the reasonable allowance rebate, do you have receipts for your expenses? Yes/No/Unsure
- Overseas travel with reasonable allowance ..... Yes/No/Unsure
- do you have receipts for accommodation expenses? ..... Yes/No/Unsure
- Employee without a reasonable travel allowance ..... Yes/No/Unsure
- Other work-related travel expenses, e.g., borrowed car (Please specify) ..... Yes/No/Unsure
- .....

**D3 Work-related uniform and other clothing expenses**

You can claim a deduction for the cost of buying and cleaning occupation-specific clothing, protective clothing and unique, distinctive uniforms. To make a deduction you may need to have written evidence that you purchased the clothing and diary records or written evidence of your cleaning costs. If you received an allowance from your employer for clothing, uniforms, laundry or dry-cleaning, make sure you show the amount of the allowance on your tax return. You can claim for clothing that is specific to your occupation, is not every day in nature and allows the public to easily recognise your occupation - such as the checked pants that chefs' wear. You can't claim the cost of purchasing or cleaning clothes you bought to wear for work that are not specific to your occupation, such examples as a bartender's black trousers and white shirt, a business person's suit or a swimming instructor's swimwear.

	Amount Spent \$	Work %	Receipts?
Protective clothing			Yes/No
Occupation-specific clothing			Yes/No
Non-compulsory uniform			Yes/No
Compulsory uniform			Yes/No
Laundry (up to \$150 without receipts)			Yes/No
Dry cleaning			Yes/No
Other claims – mending/repairs, etc. (please specify)			Yes/No

Please describe uniform for us: (NB: Normal business clothing, such as suits, is not allowed. Sorry!)

**D4 Work-related self-education expenses**

Course taken at educational institution	Amount Spent \$	Work %	Receipts?
Name of course undertaken			
Student union fees			Yes/No
course fees			Yes/No
Travel			Yes/No
text books			Yes/No
Stationery			Yes/No
other (please specify)			Yes/No
Does the course relate to your existing work?			Yes/No
Does your employer encourage/support you in this course?			Yes/No
How many hours per week (on average) did you study at home?			

**D5 Other work-related expenses** *(Remember these are expenses to do with your employment only)*

	Amount Spent \$	Work %	Receipts?
Home office expenses			Yes/No
<p>How many hours pw on average do you spend working at home?</p> <p>How many hours pw on average do you spend working at home? From 01.07 .19 – 28.02.20</p> <p>How many hours pw on average do you spend working at home? From 01.03.20 – 30.06.20 due to Covid 19</p> <p>Refer link attached: on how to claim home office expenses (Copy and paste in browser or right click and open hyperlink)</p> <p><a href="https://www.ato.gov.au/Individuals/Income-and-deductions/Deductions-you-can-claim/Home-office-expenses/">https://www.ato.gov.au/Individuals/Income-and-deductions/Deductions-you-can-claim/Home-office-expenses/</a> <a href="https://www.ato.gov.au/Individuals/Income-and-deductions/Deductions-you-can-claim/Home-office-expenses/">https://www.ato.gov.au/Individuals/Income-and-deductions/Deductions-you-can-claim/Home-office-expenses/</a></p>			Yes/No
Computer and software			Yes/No
Internet			Yes/No
Telephone/mobile phone			Yes/No
Tools and equipment < \$300 each item			Yes/No
Subscriptions /Union fees /Professional Associations			Yes/No
Journals/periodicals			Yes/No
Briefcase/calculators etc.			Yes/No

Depreciation – Assets costing > \$300 each item date bought and cost			Yes/No
Seminars and courses not at an educational institution (ie. not shown above at D4)			
➤ Course fees			Yes/No
➤ travel			Yes/No
➤ other (please specify)			Yes/No
Expenses in relation to allowances			Yes/No
Any other work deductions (please specify)			Yes/No