

Checklist: 2016/17 year end — allowable deductions for individuals

Use this checklist to determine your eligibility for the most common work-related tax deductions for individuals.

| Job details | | | |
|--------------|--|--------------|--|
| Client name: | | Prepared by: | |
| Client code: | | Reviewed by: | |
| Year ending: | | Date: | |

| 2016/17 year end — allowable deductions for individuals | Yes | No | Ref |
|--|--------------------------|--------------------------|-----|
| D1 Car-related expenses (work-related daily travel expenses) | | | |
| <ul style="list-style-type: none"> Do you travel between two work sites? Number of kilometres: _____ Do you travel for work? Number of kilometres: _____ Do you travel between home and work carrying bulky equipment or bulky items for sale? Number of kilometres: _____ <p><i>You can only claim this if you don't have locked storage at work.</i></p> <p><i>All log books from before 1 July 2012 will need to be updated for the current tax year.</i></p> <p><i>All cents per kilometre method claims are at a rate of 66 cents per kilometre.</i></p> <p><i>You cannot claim:</i></p> <ul style="list-style-type: none"> <i>a trip consisting of home-work-home</i> <i>travel between work and home more than once a day</i> <i>trips if you are on call, and</i> <i>trips outside normal business hours.</i> | <input type="checkbox"/> | <input type="checkbox"/> | |
| D3 Clothing expenses | | | |
| <ul style="list-style-type: none"> Do you wear clothing to protect yourself from the risk of illness or injury posed from your working environment? Cost of safety-coloured clothing: _____ Cost of steel-capped boots: _____ Are you required to wear a distinctive uniform by your employer? If "Yes", is this policy strictly enforced? If "Yes", list type and cost of clothing: _____ If "No", has your employer registered the design with AusIndustry? If "Yes", list type and cost of clothing: _____ | <input type="checkbox"/> | <input type="checkbox"/> | |

- Have you incurred laundry and dry-cleaning expenses for any of the above items?

If "Yes", list the cost: _____

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

- 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.

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

- Did you pay union or professional association fees?

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 reference books, technical journals or trade magazines?

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?
- A notional claim for electricity when working at home is \$0.45 per hour.*
- Did you receive an "overtime meal allowance" as part of your award or industrial agreement?
 If "Yes", did you actually work overtime on those occasions?
 If "Yes", was the amount you received equal to or less than the Commissioner's reasonable amount (\$29.40 in the current year)?
 If "Yes", did you spend it on overtime meals?
 If "Yes", list the cost or number of days: _____
If you answered no to any of the above, you cannot claim a tax deduction for overtime meals.
 - Did you pay for tools and equipment (under \$300 each)?
 If "Yes", list the cost: _____

Tools and equipment note

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.

NB: All items only depreciable on work-related portion.

Tip

You cannot claim:

- *child care expenses*
- *driver's licence fees*
- *fitness costs*
- *meals during a normal working day*
- *newspapers or online subscriptions*
- *removal/relocation costs, even if you are transferred by your employer, and*
- *rent or mortgage interest.*

D9 Gifts or donations

- Did you make any gifts or donations of \$2 or more to a deductible gift

recipient?

If "Yes", list below:

Tip

Your receipt from the approved organisation will show whether your donation is tax-deductible.

You cannot claim time spent volunteering for an organisation.

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