

2021 Personal Tax Return Information Sheet

Personal Information

Your surname	
Your given names	
Your date of birth	/ /
Postal address	
Residential address (If different to postal address)	
Your occupation	
Mobile number	
Home phone number	
e-mail address	
Bank account details (NOTE: If you are expecting a refund, the ATO no longer issue refund cheques)	Account name: BSB: Account number:
Did you have a spouse for the full financial year? (Married, de facto, same sex)	Yes <input type="checkbox"/> No <input type="checkbox"/>
If no, period you had a spouse	From / / to / /
Spouse's surname	
Spouse's given names	
Spouse's date of birth	
Is this the first time we are doing your tax return? If yes , please provide copies of the prior year tax returns done for yourself and your spouse.	Yes <input type="checkbox"/> No <input type="checkbox"/>
If we are not doing your spouse's tax return, please advise the spouse's taxable income, in the current year.	\$
Please fill-out details about your dependent children (Dependent child is a child who is under 21 years old, or 21 to 24 years old, and a full-time student)	
Date of Birth	Full name

Income

1. Did you receive PAYG payment Summaries from your employer?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If no, your employer would have lodged your pay details via STP to the ATO. We can access this information on your behalf. Please go to question 2.</p> <p>If yes, we need copies of all payment summaries for wages, allowances, earnings, tips or director's fees, lump sum payments (both employer & superannuation), employment termination payment, Australian Government pensions & allowances (Newstart, Austudy...etc.), annuities and superannuation income streams. For income streams, we also need any letter(s) and schedule(s) sent to you by the provider with your payment summary.</p>	
2. Did you receive or reinvest any Interest?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If no, go to question 3.</p> <p>If yes, please provide the end-of-year interest summary statement, obtained from your bank /financial institution.</p>	
3. Did you receive or reinvest any dividends from shares held?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If no, go to question 4.</p> <p>If yes, please provide all dividend/distribution/tax statements received during the financial year.</p> <p><i>Dividends reinvested must be declared as income, even though you didn't receive any money.</i> <i>Dividends are assessable in the year of payment.</i></p>	
4. Did you receive distributions from partnerships, trusts or managed funds?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If no, go to question 5.</p> <p>If yes, please provide the annual tax statement of distributions from each entity.</p> <p><i>Managed funds are investments in unit trusts such as BT, Colonial, and MLC etc.</i></p>	
5. Did you sell any assets? (Property, shares, cryptocurrency, etc....)	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If no, go to question 6.</p> <p>If yes, please provide the following documents.</p> <ul style="list-style-type: none">➤ Documents showing the date and value of the asset purchased➤ Documents showing the date and value of the asset sold➤ Documents relating to any incidental costs➤ For managed funds, we need the tax statement from the fund manager or documents showing cost and sale amounts for all units sold. <p><i>If you sold assets such as shares, cryptocurrency, units in trusts or property which were acquired after 20 September 1985, you may have to pay capital gains tax (CGT). Your main residence is exempt from CGT, provided it was not used to produce income.</i></p>	
6. Did/Do you own a rental property/properties?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If no, go to question 7.</p> <p>If yes, we need the following documents please.</p> <ul style="list-style-type: none">• Rental Agent annual summary statement• Property bank loan statements/transaction history covering full financial year• Council, water rates notices and repairs or maintenance invoices• Property/landlord insurance details• Depreciation schedule (If not provided before)• Solicitor's letter including settlement documents if the property was purchased/sold during the year• Any other information if you think that may be relevant	

7. Did you receive income/loss from a business as a sole trader?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If no, go to question 8.</p> <p>If yes, please provide us with either your cashbook/MYOB file or a summary of income and expenses, receipts, workpapers etc. including GST calculations if you are a GST-registered business and business bank statements.</p>	
8. Did you receive any other income not referred to above?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If no, go to question 1 under Deductions.</p> <p>If yes, please provide details.</p> <p><i>Other income refers to foreign income, pensions, bonuses from life insurance companies or friendly societies, income from forestry managed investment schemes, jury services, amounts for lost salary or wages paid under an income protection or sickness and accident policy or workers compensation scheme and discounts on shares or rights acquired under an employee share scheme. For the latter, we will need your employee share scheme statement obtained by your employer.</i></p>	
9. Did you receive allowances and payments from the Australian Government?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>If no, go to question 8.</p> <p>If yes, please provide details.</p> <p><i>Government payments includes but not limited to government grants, Jobseeker payment, Youth allowance, Austudy payment, parenting payment, partner allowance, sickness allowance, special benefit, widow allowance...etc Please provide your PAYG payment summary or a letter from the agency that paid your allowance or payment stating the amount you received</i></p>	

Deductions

NOTE: Please have invoices/documents to substantiate your expenses.

1. Did you use your car for work and keep a log book?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
<p><i>**Please refer to the attachment regarding car expenses, at the end of this form.</i></p>		
<p>If no, go to question 2.</p> <p>If yes, you are entitled to claim the cost of using your car for work based on a log book kept for a continuous period of 12 weeks within the last five years, provided that the usage remains the same. Insert details of your car here and go to question 3.</p> <p><i>**Please send loan or lease agreement if this is the first year of your claim or you are a new client</i></p>	Vehicle Make and Model:	
	Business Use %	
	Purchase date	
	Purchase cost Incl. GST	
	Registration	
	Insurance	
	Tyres & Batteries	
	Lease Interest Paid	
	Fuel & Oil	
	Servicing & Repairs	
2. Did you use your car for work, but NOT keep a log book?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
<p>If no, go to question 4.</p> <p>If yes, insert the details of your car here and go to question 3.</p>	Vehicle Make and Model:	Business kms travelled:
	Vehicle Make and Model:	Business kms travelled:
<p>Note: Please <u>exclude</u> trips between home and your normal place of work. You are entitled to claim the cost of using your car for work based on a <u>reasonable estimate</u> of the kilometers travelled up to a maximum of 5,000kms per car. You must have records of trips and distance traveled to substantiate.</p>		

3. Please explain how you used your car for work:

**** Important**

4. Did you incur work-related travel expenses?

Yes No

***Please refer to the attachment regarding travel expenses, at the end of this form.*

If no, go to question 5

If yes, please record details.

Taxis		Parking	
Buses		Meals	
Trains		Airfares	
Accommodation		Other	

5. Did you incur work-related clothing expenses?

Yes No

If no, go to question 6

If yes, please record details.

*Please note that you cannot generally claim a deduction for **conventional everyday work clothing**.*

Compulsory Uniform	\$	Dry Cleaning (Uniforms)	\$
Non-Compulsory Uniform	\$	Home Laundry	washes/week
Occupation Specific	\$	<i>Home laundry of uniforms or protective clothing only.</i>	
Protective Clothing	\$	Sun glasses	\$
Work Boots	\$	Other	\$

6. Did you incur work related self-education expenses?

Yes No

If no, go to question 8.

If yes, you can claim a deduction where the course of study is to maintain/increase skills in current employment.

***Please refer to the attachment regarding self-education expenses, at the end of this form.*

Course description			
Name of school, institute or university			
Date commenced		/ /	
Date finished		/ /	
Fees (not HELP)	\$	Kilometers Travelled	\$
Text Books	\$	Make/Model of Car	\$
Stationery	\$	Other	\$

7. Please explain how your course relates to your employment:

**** Important**

8. Did you incur any other work-related expenses?

Yes No

If no, go to question 9

If yes, please enter details

Union Fees	\$	Safety Equipment	\$
Professional Subscriptions	\$	Stationery	\$
Conferences/Seminars	\$	Other	\$

Please list all work-related equipment/software purchases:			
Cost	Description	Date of Purchase	Work use%
\$			%
\$			%
\$			%
\$			%
\$			%
Please complete details, if you incurred any of the following expenses, for work:			
	Period of use	Total monthly bill \$	Work use%
Mobile Phone			%
Internet			%
Other			%
Please complete below if you worked from home, in the last financial year:			
Period		Number of hours per week	
Did you have a dedicated work area such as a home office, when working from home?		Yes <input type="checkbox"/> No <input type="checkbox"/>	
<i>**Please refer to the attachment regarding Home-office expenses, at the end of this form.</i>			
9. Did you pay interest on investment loans (Excl. rental properties)?		Yes <input type="checkbox"/> No <input type="checkbox"/>	
If no, go to question 10			
If yes, please provide the end-of-year interest summary statements and bank statements covering the full year, obtained from your bank /financial institution.			
10. Did you make donations to charities or school building funds?		Yes <input type="checkbox"/> No <input type="checkbox"/>	
If no, go to question 11			
If yes, please complete these details or attach a list. Receipts will confirm whether the donation is deductible.		\$	
		\$	
		\$	
11. Did you have any other deductions not referred to above?		Yes <input type="checkbox"/> No <input type="checkbox"/>	
If no, go to next question		Income protection insurance	
If yes, please provide details.		Last year's tax return fee (If not prepared by us)	
		\$	
		\$	
12. Did you make personal superannuation contributions?		Yes <input type="checkbox"/> No <input type="checkbox"/>	
If no, go to the next section.			
If yes, please provide details. <i>To claim a deduction for personal super contributions, you must notify the fund and receive a written acknowledgement of your intention to claim the deduction.</i>		Amount Contributed \$	

Medicare Levy Related Items

1. Did you have private patient hospital cover?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If no , go to question 3. If yes , please provide your private health insurance statement. Also , please state what type of cover did you have? Single, family...etc.	
2. If you have private patient hospital cover, were all of your dependents (including your spouse if applicable) covered for the whole of the year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Comments:	

Tax Offsets

1. Did you make superannuation contributions for your spouse?	Yes <input type="checkbox"/> No <input type="checkbox"/>		
If no , go to question 4. If yes , please provide details.	Amount Contributed \$		
2. Did you live in a remote area of Australia or serve overseas forces?	Yes <input type="checkbox"/> No <input type="checkbox"/>		
If no , go to question 5. If yes , please provide details. <i>If you lived in a remote or isolated area of, served overseas as a member of Australia's Defense Forces or as a civilian with UN armed forces.</i>	Location	Period From	Period To
1. Did you receive foreign income and pay foreign tax on that income?	Yes <input type="checkbox"/> No <input type="checkbox"/>		
If no , go to question 4. If yes , please provide payment summary details. <i>You may be able to claim a foreign income tax offset, if you have included the foreign income as assessable income and actually paid an amount of foreign income tax.</i>			

Other

1. Do you have a HELP or SFSS Debt?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If no , go to question 2. If yes , please provide details here.	HELP balance at 30 June \$ SFSS balance at 30 June \$
2. Other amounts required for income test purposes	Yes <input type="checkbox"/> No <input type="checkbox"/>
Tax free government pensions received by you	\$
Child support payments made by you	\$
3. Are you a new client to our practice?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If no , go to question 4. If yes , please send us a copy of your last lodged tax return.	

4. Please write here any other information about your return

I declare that the information I provided in this form is true and correct, for the best of my knowledge. Please sign and date below.

Name

Signature

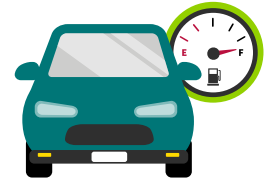
____/____/____

Date



Car expenses

What's under the bonnet?



To claim a deduction for work-related expenses:

- ✔ **You must have** spent the money yourself and weren't reimbursed
- ✔ **It must directly relate** to earning your income
- ✔ **You must have** a record to prove it*.

* Use the [myDeductions](#) tool in the **ATO app** to keep a record of your expenses throughout the year.



What's under the bonnet?

If you use your own car for work purposes (this may be a car you own, lease or hire under a hire-purchase agreement), you can claim a deduction using either the cents per kilometre method or logbook method.

You can claim a deduction for car expenses if you use your car to:

- perform your work duties
- attend work-related conferences or meetings away from your normal workplace
- travel directly between two separate places of employment if neither of the places is your home
- travel from your normal workplace to an alternative workplace and back to your normal workplace
- travel from your home to an alternative workplace and then to your normal workplace.

Remember

✘ **You generally can't claim** the cost of trips between home and work under any of the methods, even if you live a long way from your usual workplace or work outside normal business hours.

In limited circumstances, you can claim the cost of trips between home and work, where:

- your home was a base of employment (that is, you were required to start your work at home and travel to a workplace to continue your work for the same employer)
- you had shifting places of employment (that is, you regularly worked at more than one site each day before returning home)
- you carry bulky tools or equipment for work and all of the following apply:
 - the tools or equipment are essential to perform your employment duties and you don't carry them merely as a matter of choice
 - the tools or equipment are bulky – meaning that because of their size and weight they are awkward to transport and can only be transported conveniently by the use of a motor vehicle
 - there is no secure storage for such items at the workplace.

If your travel is partly private, you can only claim the work-related part.

✘ **You can't claim** a deduction for a car expense that has been reimbursed. You can only use one of the methods to calculate your deduction for car expenses.

If you claim car expenses for more than one car, you can choose to use a different method to calculate your expenses for each car.

✘ If you claim a work-related car expense using the cents per kilometre or logbook method, **you can't claim** any further deductions in the same tax return for the same car.

If you use someone else's car for work-related purposes, you can only claim a deduction for actual expenses, such as fuel, in the work-related travel expense section of your tax return. Cars owned or leased by someone else may include a spouse, family member or employer.

However, if you can show there is a family or private arrangement that made you the owner or lessee (even if you are not the registered owner) you can calculate your car expenses using either the logbook or cents per kilometre method.

If you have access to the car under a salary sacrifice arrangement or a novated lease, it is usually your employer who is leasing the vehicle from the financing company and making it available for your use. As you do not own or lease the car yourself, you cannot claim any deductions for using the car, but can claim additional expenses, like parking and tolls associated with your work use of the car.

A vehicle is not considered a car if it is a motorcycle or a vehicle that:

- has a carrying capacity of one tonne or more, such as a ute, truck or van
- can transport nine passengers or more, such as a people mover.

For these vehicles, you can claim the actual expenses related to your work travel. This includes costs such as fuel, oil, insurance and loan interest along with the decline in value of the vehicle. You must keep receipts for all your expenses and records to show your work-related use of the vehicle.

The easiest way to show your work-related use of the vehicle is to keep a logbook or documents that provide similar details to a logbook.



You can calculate your car expenses in two ways

Cents per kilometre method

You can claim a maximum of 5,000 work-related kilometres per car using this method.

You can claim 72 cents per kilometre for the 2020–21 financial year.

The cents per kilometre rate incorporates decline in value, registration and insurance as well as maintenance, repairs and fuel costs. You can't add these expenses on top of the rate when calculating your deduction.

You need to be able to show how you worked out your work-related kilometres (for example, by producing diary records of work-related trips or using the ATO app to track your work trips).

You will also need to have evidence that you own the car.

Logbook method

The logbook method allows you to claim the work-related portion of your actual car expenses.

Expenses you can claim include running costs such as fuel, oil and servicing, registration, insurance and the decline in value.

✘ **You can't claim** capital costs, such as the purchase price of your car, the principal of a loan (i.e. any money borrowed) to buy it and any improvement costs (for example, adding paint protection and tinted windows).

To work out your work-related percentage, you need a valid logbook and the odometer readings for the start and end of the logbook

period. Your logbook period needs to show a continuous, representative 12-week period.

- ✔ **You can claim** fuel and oil costs, based on either your:
 - actual receipts
 - an estimate of the expenses based on odometer records that show readings from the start and the end of the period you used the car during the year.

You need written evidence for all other car expenses, including evidence that you own the car and odometer readings at the start and end of the period you used the car during the year.



Keeping a valid logbook

Your logbook must cover at a minimum 12 continuous weeks. If you started using your car for work-related purposes less than 12 weeks before the end of the year, you can extend the 12-week period into the next financial year.

Your 12-week logbook record is valid for five years. However, if your circumstances change (for example, if you change jobs or move to a new house) and the logbook is no longer representative, you will need to complete a new 12-week logbook.

You can keep an electronic logbook by using the myDeductions tool in the ATO app or keep a paper logbook. Below is an example of the details you need to keep.

If you are using the logbook method for two or more cars, keep a logbook for each car and make sure they cover the same period.

Below is an example of the details you need to keep.

Example: Logbook

Car details	Make: Holden	Model: Barina	Engine capacity: 2.4L	Registration number: ABC 123	
Odometer reading for the start of the logbook period:	10,200kms				
Odometer reading for the end of the logbook period:	10,280kms				
Start date	Odometer reading at start of journey	End date	Odometer reading at end of journey	Reason for the journey	Total km travelled
27 Aug 2020	10,200km	27 Aug 2020	10,210km	Private – take kids to school	10km
27 Aug 2020	10,210km	27 Aug 2020	10,230km	Private – travel to work	20km
27 Aug 2020	10,230km	27 Aug 2020	10,245km	Business – travel to offsite client meeting	15km
27 Aug 2020	10,245km	27 Aug 2020	10,260km	Business – return to office	15km
27 Aug 2020	10,260km	27 Aug 2020	10,280km	Private – travel from office to home	20km

Calculate your work-related car use

(Complete this section after 12 continuous weeks of logbook use)

Logbook period (dd/mm/yy to dd/mm/yy)

- a. Calculate the total number of kilometres travelled during the logbook period
- b. Calculate the number of kilometres you travelled for allowable work-related trips during the logbook period
- c. Calculate the work-related use by dividing the amount at **b** by the amount at **a**. Multiply this figure by 100.

This is your work-related use percentage.

Once you've calculated your work-related use percentage, multiply it by your car expenses to figure out your claim.

You can use the myDeductions tool in the ATO app to record work-related car trips as well as any car expenses. You can share your myDeductions records directly with your agent at tax time.

This is a general summary only

For more information, go to ato.gov.au/car or speak to a registered tax professional.



Australian Government
Australian Taxation Office

Travel expenses

What you need to know before you go

Travel expenses include:

- ✔ **Transport expenses** are deductible when you travel in the course of performing your duties. This includes the cost of driving your car, flying, catching a train, taxi or bus.
- ✔ **Accommodation, meals and incidental expenses** are deductible when you travel in the course of performing your duties AND are required to be away from home overnight.



Things to remember

- ✔ You need to keep receipts – or other written evidence – for your travel expenses. There are some exceptions for expenses on accommodation, meals and incidental expenses.
- ✔ You need to apportion your expenses if they are partly private in nature. If you travel on a work trip, you may not be required to apportion your costs where there is a minor private component that is merely incidental to the work.
- ✔ If you travel away from home for six or more nights in a row, you need to keep travel records – such as a travel diary. This is in addition to keeping receipts for your expenses.
- ✘ Receiving a travel allowance from your employer does not automatically entitle you to a deduction.
- ✘ If any travel expenses are reimbursed, you cannot claim a deduction for them.
- ✘ You generally can't claim for normal daily trips between home and work – this is private travel.
- ✘ You can't claim accommodation, meals and incidental expenses you incur in the course of relocating or living away from home.

Examples of when you need to apportion your expenses

- ✔ You take your partner or children away with you when you travel for work. You cannot claim the cost of any travel expenses you incur for them. For example, if you pay for a two bedroom apartment to accommodate your children, you can only claim a deduction for the cost you would have incurred on a one bedroom apartment had you travelled alone.
- ✔ You fly to Perth for a seven day work conference and add on a return trip to Broome for 4 days. You can only claim your flights to and from Perth. You can only claim the accommodation, meals and incidental expenses that you incurred during the seven days of work-related travel.
- ✔ You are in the process of booking a holiday to Sydney to see an art exhibit when your employer asks if you'd like to attend a three day work-related conference in Sydney which coincidentally is to be held from the Monday following your planned holiday. You change your travel arrangements to include the additional time in Sydney. In total, you spend three days in Sydney for private purposes followed by three days at the conference. You must apportion your flights for the private component of your trip (50%) and only claim the accommodation, meals and incidental expenses you incur during the three days of work-related travel.
- ✔ You fly to London for a 10 day international, work-related conference. You stay over for an extra two days to do some sightseeing. While you cannot claim the cost of accommodation and meals for the two days of private travel, the private component of the trip is merely incidental and so you can claim the full cost of your airfares.
- ✔ You are holidaying in Cairns when you become aware of a work-related seminar which runs for half a day. You can claim the cost of attending the seminar, but you cannot claim your airfares to and from Cairns, or accommodation whilst in Cairns, as the primary purpose of the travel is private.



Record keeping exception for accommodation, meals and incidental expenses

You must always keep records of your expenses, however you don't have to keep all your receipts if:

- ✔ you received an allowance from your employer for the expenses, and
- ✔ your deduction is less than the Commissioner's reasonable amount. To find this year's amount, visit our legal database (ato.gov.au/law) or 'ask Alex' on ato.gov.au

If you claim a deduction for more than the Commissioner's reasonable amount you need to keep receipts for all expenses, not just for the amount over the Commissioner's reasonable amount.

Even if you are not required to keep receipts, you must be able to explain your claim and show you spent the amounts, eg show your work diary, that you received and correctly declared your travel allowance, and bank statements.



Travel diary



A travel diary is a record of your travel movements and activities you undertake during your travel. It will help you work out the work-related and private elements of your trip.

You will need a travel diary for each trip you take away from home for six or more nights in a row. There are a couple of exceptions.

These are:

- You travel within Australia and meet the requirements for the record keeping exception (shown left), or
- You are a crew member on an international flight and you claim a deduction for less than the allowance you received.

You should record your movements and activities in whatever diary/journal you use. It can be paper or electronic. It must be in English.

You must record your travel movements and activities before they end, or as soon as possible afterwards. You need to state:

- ✔ where you were
- ✔ what you were doing
- ✔ the times the activities started and ended.



This is an example of a travel diary, which is kept in addition to a log book for car expenses:

October 2017			
<p>9 Monday</p> <ul style="list-style-type: none"> ■ 6am travel to Wangaratta. Arrive 9am. ■ 9:30am to 5:30pm sales conference Wangaratta. ■ Overnight conference centre. 	<p>10 Tuesday</p> <ul style="list-style-type: none"> ■ 9:30am to 5:30pm sales conference Wangaratta. ■ Overnight conference centre. 	<p>11 Wednesday</p> <ul style="list-style-type: none"> ■ 9:30am to 5:30pm sales conference Wangaratta. ■ Overnight conference centre. 	<p>12 Thursday</p> <ul style="list-style-type: none"> ■ 8am travel to Shepparton. Arrive 9:15am. ■ 10am meet Mr Smith for display meeting. ■ 1pm to 5pm Shepparton store review. ■ Overnight Shepparton hotel.
<p>13 Friday</p> <ul style="list-style-type: none"> ■ 6am travel to Echuca. Arrive 7am. ■ 8am to 12noon Echuca store review. ■ 12:30pm to 12:45pm drive to Moama store. ■ 1pm to 5pm Moama store review. ■ Overnight Moama hotel. 	<p>14 Saturday</p> <ul style="list-style-type: none"> ■ 7am travel to Bendigo. Arrive 8:30am. ■ 9am to 6pm State Rep meeting. ■ 6pm Dinner with State Reps. ■ Overnight Bendigo Motor Inn. 	<p>15 Sunday</p> <ul style="list-style-type: none"> ■ 8am State Rep breakfast conference. Finish 10am. ■ 10am travel home to Melbourne. Arrive 12:30pm. 	

This is a general summary only.

For more information, speak with your tax agent or visit ato.gov.au/travelexpenses



Self-education expenses

It pays to learn what you can claim at tax time

When can you claim?

Self-education expenses are deductible when the course you undertake has a sufficient connection:

- ✔ to your current employment and maintains or improves the specific skills or knowledge you require in your current employment, or
- ✔ results in – or is likely to result in – an increase in your income from your current employment.

When can't you claim?

You cannot claim a deduction for self-education for a course that:

- ✘ relates only in a general way to your current employment or profession, or
- ✘ will enable you to get new employment – such as moving from employment as a nurse to employment as a doctor.



Course expenses

If your self-education is eligible, you may be able to claim a deduction for your expenses directly related to undertaking the course.

General expenses

Some general expenses you may be able to claim include:

- ✔ tuition fees, if paid directly by you
- ✔ computer consumables (eg printer cartridges)
- ✔ textbooks
- ✔ trade, professional or academic journals
- ✔ stationery
- ✔ home office running costs
- ✔ internet usage (excluding connection fees)
- ✔ phone calls
- ✔ postage
- ✔ student services and amenities fees
- ✔ travel costs, including car expenses, between home and the place of education and between your workplace and the place of education
- ✔ fees payable on some Higher Education Loan Program (HELP) loans, but not the loan itself.

You can only claim a deduction for the portion of these expenses that is directly related to your eligible self-education.

Depreciating assets

You may be able to claim a deduction for depreciating assets – assets that lose value over time such as computers and printers – that you have bought and use to study.

Depreciating assets that cost more than \$300 are usually claimed over the life of the asset (decline in value). However, if you have a depreciating asset that cost \$300 or less – you can get a deduction for the full cost of the asset to the extent that you used it for study in the tax year you bought it. (see *Apportioning expenses*).

Car expenses

If you are undertaking a course that has a direct connection to your current employment, you can also claim the cost of daily travel from your:

- ✔ home to your place of education and back
- ✔ work to your place of education and back.



However, you cannot claim the cost of the last stage of your travel from:

- ✘ home to your place of education, and then to work
- ✘ work to your place of education, and then to your home.

You **cannot** claim the following expenses related to your self-education:

- ✘ tuition fees paid by someone else, including your employer, or for which you were reimbursed
- ✘ repayments of loans you obtained under the Higher Education Loan Program (HELP) loans, Student Financial Supplement Scheme (SFSS), the Student Startup Loan (SSL) or the Trade Support Loans Program (TSL)
- ✘ home office occupancy expenses – such as rent, mortgage interest, rates
- ✘ accommodation and meals – except if you travel away from home for a short period for study, such as to attend residential school.

Apportioning expenses

Some expenses need to be apportioned between private purposes and use for self-education. Travel costs and depreciating assets are good examples of expenses that may need to be apportioned.

Use of equipment

If you use equipment such as computers and printers both privately and for study, you must apportion the expense based on the percentage you use the equipment for study.

For example, if a computer is used 50% of the time for study and 50% for private purposes, you can only claim half of the cost of the computer as a deduction. (For more information on asset expenses, see the *Depreciating assets* section on the previous page).

Recording your expenses

Use our self-education expense calculator (ato.gov.au/selfeducationcalc) to get an estimate of your self-education deductions. It also provides information on your claim eligibility.

Records you need to keep may include receipts or other documents showing expenses such as:

- ✓ course fees
- ✓ textbooks
- ✓ stationery
- ✓ decline in value of, and repairs to, depreciating assets.

You must also keep receipts, documents or diary entries for travel expenses.

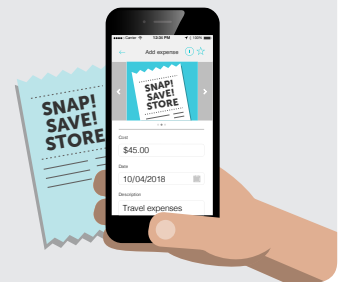
The ATO app's myDeductions tool (ato.gov.au/myDeductions) can be used to record your self-education expenses.



Calculating your expenses

In certain circumstances, you may have to reduce your self-education expenses by up to \$250 to work out your deduction.

The Self-education expenses calculator (ato.gov.au/selfeducationcalc) on the ATO website works this out for you.

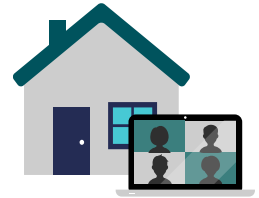




Australian Government
Australian Taxation Office

Working from home during COVID-19

It pays to learn what you can claim at tax time



To claim a deduction for work-related expenses:

✔ **You must have** spent the money yourself and weren't reimbursed

✔ **It must directly relate** to earning your income

✔ **You must have** a record to prove it*.

* Use the [myDeductions](#) tool in the **ATO app** to keep a record of your expenses throughout the year.



We understand that due to COVID-19 your working arrangements may have changed. If you have been working from home you may have expenses you can claim as a deduction this tax time.

Tracking these expenses can be challenging, so we have introduced a temporary shortcut method. It's a simplified way to work out your deduction with minimal record keeping requirements.

The shortcut method initially applied from 1 March to 30 June 2020, but **can now be applied until 30 June 2021**.

✔ **You can use** the shortcut method to calculate your working from home expenses for the period from:

- 1 March 2020 to 30 June 2020 in your 2019–20 tax return
- 1 July 2020 to 30 June 2021 in your 2020–21 tax return.

To claim a deduction for working from home, all of the following must apply:

- you must have spent the money
- the expense must be directly related to earning your income
- you must have a record to prove it.

✘ This means **you can't claim** a deduction for items provided by your employer or if you have been reimbursed for the expense.

If you receive an allowance from your employer to cover your expenses when you work from home, you:

- must include this allowance as income in your tax return
- can claim a deduction.

In most cases, if you are working from home as an employee, there will be no capital gains tax (CGT) implications for your home.

Expenses you can claim

If you work from home, you can claim a deduction for the additional expenses you incur.

These include:

- electricity and/or gas expenses associated with heating, cooling and lighting the area from which you are working and running items you are using for work
- cleaning costs for a dedicated work area
- phone and internet expenses
- computer consumables and stationery (for example, printer paper and ink)
- home office equipment, including computers, printers, phones, furniture and furnishings – you can claim either the
 - full cost of items up to \$300
 - decline in value for items over \$300.

Expenses you can't claim

✘ If you are working from home, **you can't claim:**

- the cost of coffee, tea, milk and other general household items your employer may otherwise have provided for you at work
 - costs related to children and their education, including setting them up for online learning, teaching them at home or buying equipment such as iPads and desks
 - time spent not working, such as time spent home schooling your children or your lunch breaks.
- ✘ Employees **generally can't claim** occupancy expenses, such as rent, mortgage interest, water and rates.



Calculating your expenses

There are three ways you can choose to work out your deduction for working from home.

These are the:

- **shortcut method** – if you work from home you can use this method to claim a rate of 80 cents per work hour from between
 - 1 March 2020 to 30 June 2020 in your 2019–20 tax return
 - 1 July 2020 to 30 June 2021 in your 2020–21 tax return.

- **fixed rate method** – if you have a dedicated work area (like a home office), you can use this method to claim
 - a rate of 52 cents per work hour for electricity and/or gas for heating, cooling, lighting and running items used for work, cleaning expenses and the decline in value of office furniture
 - the work-related portion of your phone and internet expenses, computer consumables, stationery
 - the work-related portion of the decline in value of equipment (such as mobile phone, computer, laptop or similar device)

- **actual cost method** – claim the actual work-related portion of all your running expenses, which you need to calculate on a reasonable basis.

You can use the method or methods that will give you the best outcome. You must meet the criteria and record keeping requirements for each method. For information and examples on how to work out your deduction prior to 1 March 2020 or to use the fixed rate or actual cost methods, see [Home office expenses](#).

Shortcut method

Tracking your working from home expenses can be challenging, so we introduced a temporary shortcut method in response to COVID-19. It's a simple way to work out your deduction with minimal record keeping requirements.

Using the shortcut method, you can claim a deduction of 80 cents for each hour you work from home as long as you:

- work from home to fulfil your employment duties
- are not just carrying out minimal tasks such as occasionally checking emails or taking calls,
- incur additional running expenses as a result of working from home.

The shortcut method doesn't require you to have a dedicated work area and the rate of 80 cents per work hour covers all your additional running expenses, including:

- electricity for lighting, cooling or heating and running electronic items used for work (for example your computer)
- gas heating expenses
- the decline in value and repair of capital items, such as home office furniture and furnishings
- cleaning expenses
- phone costs, including the decline in value of the handset
- internet costs
- computer consumables, such as printer ink
- stationery
- the decline in value of a computer, laptop or similar device.

You don't have to incur all of these expenses, but you must have incurred additional expenses in some of those categories as a result of working from home.

If you use the shortcut method to calculate your deduction, you can't claim any other expenses for working from home for that period. For example, if you purchased a desk to use when working from home, you cannot claim a deduction for that separately, it is covered by the 80 cents per work hour rate.

You can work out your working from home deduction for the shortcut method, using this formula:

- Total number of hours worked from home between 1 March and 30 June 2020 x 80 cents
- Total number of hours worked from home between 1 July 2020 and 30 June 2021 for the 2020–21 income year x 80 cents.

If you use the shortcut method to claim a deduction, include the amount at the 'other work-related expenses' question in your tax return and include 'COVID-hourly rate' as the description. Remember, if you use the shortcut method to claim your deduction, you can't claim an additional deduction for any of the expenses covered by the shortcut rate.



Records you must keep

If you use the shortcut method, you must keep a record of the hours you worked at home. This could be a timesheet, roster, diary or similar document that shows the hours you worked.

If you use the other methods, you must also keep a record of the number of hours you worked from home along with records of your expenses.

This is a general summary only

For more information, go to [Home office expenses](#) or speak to a registered tax professional.