



Sangelictax  
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 “ Service with a Sangelic Touch ”

## Work Related and Sundry Expenses Worksheet

**Client Name:** \_\_\_\_\_

**Tax File Number:** \_\_\_\_\_

Expenses	Expenses \$	Work Usage %	Amount to be claimed \$
i.e. Mobile Phone	\$ 500	Times 60.00%	\$ 300

**Using this example to figure out work-related expenses applicable to your occupation depending on work-related usage for various expenses**

Expenses	Expenses \$	Work Usage %	Amount to be claimed \$
Self Education	\$	Times %	\$
Union Fees	\$	Times %	\$
Laundry	\$	Times %	\$
Seminars conferences	\$	Times %	\$
Mobile Phone	\$	Times %	\$
Books & Journals	\$	Times %	\$
Subscriptions Registrations	\$	Times %	\$
Uniforms Clothing	\$	Times %	\$
Education & Training	\$	Times %	\$
Travel Expenses	\$	Times %	\$
Computer Expenses under \$300	\$	Times %	\$
# Computer Expenses over \$300	\$	Times %	\$

**The contents of this worksheet are confidential to the person it is addressed to please contact sender in the event it is not received by the intended person.**



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Expenses	Expenses \$	Work Usage	%	Amount to be claimed \$
Equipment under \$300	\$	Times	%	\$
# Equipment over \$300	\$	Times	%	\$
Interest Deductions	\$	Times	%	\$
Donations	\$	Times	%	\$
Sundries/others	\$	Times	%	\$
Tax Agents Fees	\$	Times	%	\$
* <b>Home Office Running Expenses</b> - Electricity/Gas - Home Phone - Mobile Phone - Internet - Depreciation	\$	Times	%	\$
* <b>Home Office Running Expenses</b> - Rent - Mortgage Interest - Council Rates - Water Rates - Insurance	\$	Times	%	\$

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### \* Home Office Expenses -

#### Home Office Running Expenses

Where part of the home is used by a taxpayer in earning their current income (for example, they

have a dedicated home office they may be able to claim a portion of the following expenses:

- electricity (heating, power, air conditioning etc.);
- gas (heating etc);
- cleaning costs;
- leasing charges on work equipment such as computer, photocopier, facsimile;
- depreciation on equipment and/or professional library;
- repairs to furniture; and
- telephone rental (for example, where the taxpayer is on-call) and call charges

An employee can claim running expenses in the following ways:

1. Use the following formula provided by the ATO:

*Cost per unit of power x average units used per hour x total income-producing hours*

2. Base their claim on a reasonable percentage of the household annual fuel bill; or

3. Claim expenses at the rate of 26 cents per hour

**Please ensure you have kept a sufficient record to verify your claim ie diary entries**

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### \* Home Office Expenses -

#### Home Office Occupancy Expenses

A wider range of deductions can be claimed where a taxpayer's home is used for income-producing activities and has the character of a "place of business" based on the following criteria:

- the area is clearly identifiable as a place of business;
- the area is not readily suitable or adaptable for private or domestic use;
- the area is used exclusively (or almost exclusively) for carrying on a business; or
- the area is regularly used for visits by clients or customers.

Where the taxpayer can demonstrate they are using their home as a place of business in accordance with the Commissioner's guidelines, a proportional claim may exist for direct occupancy expenses

(in addition to running expenses as outlined above), including:

- interest on home loan (excluding principal repayments);
- rent (on a flat, apartment, home unit etc);
- house insurance;
- municipal and water rates;
- heating/cooling and lighting expenses;
- leasing charges;
- cleaning costs and pest control;
- security; and
- decorating, including painting, wallpapering etc.

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### \* Home Office Expenses -

#### Home Office Occupancy Expenses

The amount of occupancy expenses able to be claimed is dependent on a taxpayer's individual circumstances. In most cases, the apportionment of the total occupancy expenses incurred on a floor areas basis (based on the number of days of available use is the most appropriate method, if applicable) is as follows:

$$\frac{\text{Floor area of home office x relevant expenditure}}{\text{Total floor area}}$$

#### **Warning: Capital gains tax applies when claiming occupancy expenses**

Where a taxpayer has an entitlement to claim occupancy expenses on there maybe capital gains tax implications applied when the taxpayer sells their home.

### # Computer Expenses and Equipment over \$300

Computer expenses and Equipment with a value of over \$300 per item is to be depreciated – if you have a list of depreciable assets from your previous tax agent or you have your own list can you please provide the details to me.

**\*\* Note \*\* I have included various Work-related Worksheets which can be downloaded from the website, or I can email it and/or send you a copy \*\***

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