



Sangelictax

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Angelo Sangiorgi b.bus (acc) MNIA
 Registered Tax Agent
 PO Box 3610 Caroline Springs VIC 3023
 Mobile: 0439 536 596
 Email: angelo@sangelictax.com
 Website: <http://www.sangelictax.com>
 “ Service with a Sangelic Touch ”

Telephone diary

Taxpayer's name _____

Tax file number _____

Year ended _____

Employer (if applicable) _____

Below is an example of a **telephone diary** that can be used to apportion input tax credits on telephone expenses and rental, on the basis of the following formulas:

$$\text{Local calls} - \text{creditable (business) use \%} = \frac{\text{Number of outgoing business calls}}{\text{Total number of calls}}$$

$$\text{Rental} - \text{creditable (business) use \%} = \frac{\text{Number of incoming and outgoing business calls}}{\text{Total number of incoming and outgoing calls}}$$

| Telephone Diary | | | | |
|--|------------------|------------------|------------------|------------------|
| Date | Business calls | | Total calls | |
| | Incoming | Outgoing | Incoming | Outgoing |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total (A) | Total (B) | Total (C) | Total (D) |
| Creditable (business) use % for local calls (outgoing) Creditable (business) use % (B. ÷ D.)% Creditable (business) use % for rental Creditable (business) use % [(A. + B.) ÷ (C. + D.)]% | | | | |

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.