

We are auditing the income tax return items listed below

Schedule of supporting documentation required

Send us copies of supporting documents for the items listed below. The copies need to be clear and readable; otherwise we may ask you to provide them again. Copies of documents will not be returned to you unless specifically requested.

If you are required to provide a letter from your employer or employers, this can cover multiple items.

If you are unable to provide all of the documents, we may need to seek further information from you.

Expense type	Information and documents required
D1 Work-related car expenses	
<i>For all methods</i>	<ul style="list-style-type: none"><input type="checkbox"/> A letter from your employer confirming how you are required to use your own car for work purposes, including the name and contact details of the person making the statement.<input type="checkbox"/> If your claim relates to the transport of bulky tools and equipment provide a list of all work items carried, their weight and size. If work items are carried in a bag provide the dimensions and weight of the bag.<input type="checkbox"/> Provide details of the types of secure storage available. <p>For each car claimed provide:</p> <ul style="list-style-type: none"><input type="checkbox"/> Copies of the purchase or lease documents<input type="checkbox"/> Copies of the car registration certificate
<i>logbook method</i>	<p>For each car claimed provide:</p> <ul style="list-style-type: none"><input type="checkbox"/> A copy of your logbook<input type="checkbox"/> The opening and closing odometer readings for the income year<input type="checkbox"/> The logbook must provide details of the purpose of each journey, odometer reading at the start and end of each journey and total kilometres travelled.<input type="checkbox"/> Explanation of how you calculated the work use percentage<input type="checkbox"/> A list of each item and amount claimed<input type="checkbox"/> Copies of original receipts for all items<input type="checkbox"/> Explanation of how you calculated your fuel and oil expenses (if estimated and no receipts provided).<input type="checkbox"/> The depreciation schedule or details of how you calculated your claim, including the effective life and the method used (prime cost or diminishing value) and an explanation of how you calculated the work-related portion for each item. Ensure copies of original purchase receipts or invoices are provided.
<i>cents per kilometre method</i>	<p>For each car claimed provide:</p> <ul style="list-style-type: none"><input type="checkbox"/> Details of how you worked out the number of kilometres you travelled for work. You should advise the:<ul style="list-style-type: none"><input type="checkbox"/> purpose of the travel undertaken<input type="checkbox"/> frequency of any work-related travel <p>number of kilometres travelled for work-related purposes</p>

Expense type

Information and documents required

D2 Work-related travel expenses

Commissioners reasonable rate for meals incidentals accommodation

- A letter from your employer confirming;**
 - you were required to travel away overnight for work;
 - **details of any allowances or reimbursements received**, including how the allowance or reimbursements were calculated and expenses they covered;
 - details of Enterprise agreement or award under which the allowance was paid;
 - including the name and contact details of the person making this statement
 - An explanation of how the travel was work related
 - The number of nights you slept away from home and location
 - How you calculated the amount claimed
 - Your travel diary (if travel was for 6 nights or more)
-

Tolls

- Copies of receipts or tolling account statements
 - Details of how you worked out the portion of the expense that was related to your work
 - A statement confirming that you have not received a rebate for any of the tolls incurred.
-

Parking

- Copies of receipts
-

Motor vehicle expenses for a vehicle with a carrying capacity greater than one ton or 9 passengers

- A letter from your employer confirming how you are required to use your own car for work purposes, including the name and contact details of the person making the statement.
- If your claim relates to the transport of bulky tools and equipment provide a list of all work items carried, the weight and size. If work items are carried in a bag provide the dimensions and weight of the bag.
- Details of the types of secure storage available.

For each car claimed provide:

- Copies of the purchase or lease documents
 - Copies of the car registration certificate
 - Explanation and supporting documents, such as a diary of how you calculated your work use
 - A list of each item and amount claimed
 - Copies of original receipts for all items (including fuel and oil costs)
 - The depreciation schedule or details of how you calculated your claim, including the effective life and the method used (prime cost or diminishing value) and an explanation of how you calculated the work-related portion for each item. Ensure copies of original purchase receipts or invoices are provided.
-

Airfares, hotels etc

- A letter from your employer confirming the requirement for you to undertake the travel, including the name and contact details of the person making this statement
 - An explanation of how the travel was work related
 - Details of any persons that accompanied you and their relationship to you, details of how you worked out the proportion you claimed
 - Your travel diary (if travel was for 6 nights or more)
-

Expense type

Information and documents required

- Details of any private travel, for example a holiday after work-related travel. Explain how you apportioned your claim.
 - Copies of receipts
-

D3 Work-related clothing laundry and dry-cleaning expenses

Therefore based on the expenses you have included in this claim, please provide the following:

Laundry

- A description of the work-related clothing worn
- Details of how you calculated your claim
- If the laundry claim exceeds \$150, provide receipts

Dry cleaning

- A description of the work-related clothing worn
- Copies of receipts

Protective clothing

- A description of the protective clothing and equipment you were required to wear
 - Copies of receipts
 - A letter from your employer detailing the protective clothing** and equipment you were required to use for work purposes, including the name and contact details of the person making the statement
-

D4 Work-related self-education expenses

education expenses

- A list of each item and amount claimed
- Copies of original receipts for all items
- Name of course and institution; date commenced; date ceased; length of course and if studying full-time or part-time.
- An explanation of how the course relates to your employment at the time of undertaking the course.
- A letter from your employer confirming their requirement for you to attend the course and details of any allowance and/or reimbursements paid, including the name and contact details of the person making the statement.

Expense type

Information and documents required

D5 Other work-related expenses

Therefore based on the expenses you have included in this claim, please provide the following:

Mobile and/or home telephone

- A letter from your employer confirming** you were required to use your own mobile and/or home telephone for work purposes and details of any allowances and/or reimbursements paid, including the name and contact details of the person making that statement.
 - An explanation of how you calculated your claim**
 - Evidence of the total cost of the service for the year of income
-

	<ul style="list-style-type: none"> <input type="checkbox"/> One itemised bill with the outgoing private and outgoing work-related calls clearly and distinctly marked and tallied OR <input type="checkbox"/> A diary covering a representative four-week period showing your work-related and private use of the service
<i>Internet</i>	<ul style="list-style-type: none"> <input type="checkbox"/> A letter from your employer confirming you were required to use your own internet for work purposes, including the name and contact details of the person making the statement. <input type="checkbox"/> An explanation of how you calculated your claim <input type="checkbox"/> Evidence of the total cost of the service for the year of income <input type="checkbox"/> One itemised bill with the outgoing private and outgoing work-related downloads or usage clearly and distinctly marked and tallied OR <input type="checkbox"/> A diary covering a representative four-week period showing your work-related and private use of the service
<i>Union dues</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Copies of invoices from the union, payslips or bank statements showing the total amount paid in union fees for the income year
<i>Memberships</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Copies of invoices, payslips or bank statements showing the total amount paid in membership fees for the income year <input type="checkbox"/> Details of why the expense was connected to your work <input type="checkbox"/> If the expense was incurred prior to the relevant income producing activities, an explanation for why it was an allowable deduction (for example, a special licence or clearance you needed to hold before you commenced the work)
<i>Overtime meal expenses</i>	<ul style="list-style-type: none"> <input type="checkbox"/> A letter from your employer confirming you were paid an overtime meal allowance; the amount paid per occasion and the name of the industrial law, award or agreement under which the allowance was paid, include the name and contact details of the person making the statement. <input type="checkbox"/> Evidence that you incurred overtime meal expenses, if you are claiming more than the reasonable rates <input type="checkbox"/> An explanation of how you calculated your claim, including the number of occasions and amount.
<i>Books and magazines / professional library</i>	<ul style="list-style-type: none"> <input type="checkbox"/> An explanation of how each item relates to your income earning activities as an employee <input type="checkbox"/> Copies of receipts, invoices or other documentation <input type="checkbox"/> Where the expenses are partially private in nature, details of how you worked out the work-related portion of the claim
<i>Home office expenses - running costs</i>	<ul style="list-style-type: none"> <input type="checkbox"/> An explanation of the work performed from your home office. <input type="checkbox"/> A letter from your employer detailing how often you were required to work from home and why, including the name and contact details of the person making the statement. <input type="checkbox"/> Copy of your diary, over a representative four-week period, or other evidence that shows how often you worked out of your home office <input type="checkbox"/> Details of how you calculated your claim
<i>Computer parts, consumables</i>	<ul style="list-style-type: none"> <input type="checkbox"/> Copies of purchase invoices or receipts for all items <input type="checkbox"/> An explanation for how the expenses were connected with gaining or producing your assessable income <input type="checkbox"/> Details of how the work-related portion of your expenses were worked out
<i>Purchase of equipment / Depreciation</i>	<ul style="list-style-type: none"> <input type="checkbox"/> A list of all items included in your claim or the depreciation schedule

-
- An explanation for how each item relates to your income earning activities as an employee
 - Copies of purchase invoices or receipts for all items**
 - The depreciation schedule or details of how you calculated your claim, including the effective life and the method used (prime cost or diminishing value) for each item
 - An explanation of how you calculated the work-related portion** for each item.

All other expenses

- Copies of invoices or receipts for the expenses
 - An explanation for how the expenses were connected to your income producing activities
 - Details of how you worked out the work-related portion** of the expenses
-