Due to the changing requirements for the Australian Taxation Office we now require more information for clients in order to claim phone, internet and home office use.

CPA

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BUILDING RELATIONSHIPS WITH SMALL BUSINESS

Phone / Mobile

For Phone/Mobile we now need one month of itemised bills with business percentage

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calculated. If you want to claim this, you'll need to work this out before your appointment.

Total itemised for month:	Business use for month:	Personal use for month:			
\$	\$	\$			
Business percentage for month:	%				

Phone usage = Total yearly bill x Business percent =

ie: \$90 x 12 x 25% = \$270

Internet

				inter	iict				
For I ntern e			•			-	•••	entage of internet	
	u	sage base	ed on hol	urs of per	sonal and	d busines	s usage.		
	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Weeks Total	
Business time								Hours	
Personal time								Hour	
	Day 8	Day 9	Day 10	Day 11	Day 12	Day 13	Day 14	Weeks Total	
Business time								Hours	
Personal time	ial time			Hours					
	Day 15 Day 16 Day 17 Day 18		Day 18	Day 19 Day 20 Day 21		Day 21	Weeks Total		
Business time								Hours	
Personal time								Hours	
	Day 22	Day 23	Day 24	Day 25	Day 26	Day 27	Day 28	Weeks Total	
Business time								Hours	
Personal time								Hours	
								28 Day Total	
							Hours		
							Hours		
		Business	percentag		-		hours =		
				ours / 168					
		Internet	t usage = 1	Fotal yearl 90 x 12 x 3		-	cent =		
			ie. ș:	90 x 12 x 3	5.5% - 35	00			
			Н	ome	Office				
For Home Office we now need a diary taken over four weeks showing the number of hours									
_	worked from home.								
	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Weeks Total	
Business time								Hours	

	Day 8	Day 9	Day 10	Day 11	Day 12	Day 13	Day 14	Weeks Total	
Business time									Hours
	Day 15	Day 16	Day 17	Day 18	Day 19	Day 20	Day 21	Weeks Total	
Business time									Hours
	Day 22	Day 23	Day 24	Day 25	Day 26	Day 27	Day 28	Weeks Total	
Business time									Hours
Total Business	ime:								Hours
	Tota	l for the 2	8 day peri	iod = hou	ırs x 13 pe	riods = hi	rs for the y	/ear	
					eriods = 72				
		T	otals i	from	Work	sheet	ts		
	Phone/Mobile business percentage calculated from a one month								
itemised phone bill with personal calls ruled out.									
	Phone usage = Total yearly bill x Business percent =								
			ie:	\$1,080 x	25% = \$27	0			
Intern	et from a	diary kept	over four	weeks, ca	alculating	percentag	e of interi	net usage based	
on hours of personal and business usage. Total internet bills for the year aggregated.									
		Inte	rnet = Tot	al yearly b	oill x Busin	ess perce	nt =		
ie: \$1,080 x 33.3% = \$360									
Home office from a diary kept over four weeks. The total numbers of hours were calculated									
		and	this is use	ed to calcu	late for th	ie total ye	ar.		
	Home offi	ce = Total	for the 28	B day perio	od = hrs x	13 period	s = hrs for	the year.	
			ie	: 56hrs x 1	.3 = 728 hı	s			
Signature of taxp	ayer							Date	