DGS ACCOUNTING GROUP
DARMODY GILBERT START

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

Phone / Mobile

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

For internet we require a diary taken over four weeks, calculating percentage of internet usage based on hours of personal and business usage.

	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Weeks Total
Business time								Hours
Personal time								Hours
	Day 8	Day 9	Day 10	Day 11	Day 12	Day 13	Day 14	Weeks Total
Business time								Hours
Personal time								Hours
	Day 15	Day 16	Day 17	Day 18	Day 19	Day 20	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
					Total Business Time:			Hours
					Total Personal Time:			Hours

Business percentage= Total business / Total ALL hours = ie: 56 hours / 168 hours = 33.3%

Internet usage = Total yearly bill x Business percent = ie: $90 x 12 x 33.3% = $360

Home Office

For home office we require 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 time:								Hours

Total for the 28 day period = hours x 13 periods = hrs for the year ie: 56 hours x 13 periods = 728 hours

Totals from Worksheets

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% = $270

Internet from a diary kept over four weeks, calculating percentage of internet usage based on hours of personal and business usage. Total internet bills for the year aggregated.

Internet = Total yearly bill x Business percent = 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 used to calculate for the total year.

Home office = Total for the 28 day period = hrs x 13 periods = hrs for the year.
ie: 56hrs x 13 = 728 hrs

Signature of taxpayer

Date