



Potential Work-Related Deductions Checklist 2022

Client name: \_\_\_\_\_

Potential deductions;	Information Supplied	Not applicable
Motor vehicle expenses (if using logbook method) including; <ul style="list-style-type: none"> <li>✦ Fuel, oil &amp; lubricants</li> <li>✦ Repairs &amp; maintenance</li> <li>✦ Registration</li> <li>✦ Insurance</li> <li>✦ Roadside assistance premiums</li> <li>✦ Interest</li> <li>✦ Decline in value</li> <li>✦ Lease payments (only if an actual lease)</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
or Cents per business kilometre travelled .....km (up to 5000km)	<input type="checkbox"/>	<input type="checkbox"/>
<i>You need to be able to show that you were required to use your car for work-purposes, and how you estimated the total kilometres.</i>		
Travel expenses (usually not normal travel to & from work) including; <ul style="list-style-type: none"> <li>✦ Bridge/road tolls</li> <li>✦ Car parking</li> <li>✦ Meal &amp; accommodation expenses</li> <li>✦ Public transport fares</li> <li>✦ Car hire fees</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Please note that travel diaries may be required to substantiate particular overnight travel claims.</i>		
Clothing expenses <ul style="list-style-type: none"> <li>✦ Compulsory, non-compulsory (and registered), occupation specific and protective clothing</li> <li>✦ Other expenses associated with the above clothing such as dry cleaning, laundry and repairs.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
Self-education expenses <ul style="list-style-type: none"> <li>✦ Course fees (but not HECS-HELP fees)</li> <li>✦ Student union fees</li> <li>✦ Tutorial fees</li> <li>✦ Textbooks and stationery</li> <li>✦ Decline in value of study assets (e.g. computer)</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
Union fees	<input type="checkbox"/>	<input type="checkbox"/>
Subscriptions to trade, professional or business associations	<input type="checkbox"/>	<input type="checkbox"/>
Seminars, conventions and conferences	<input type="checkbox"/>	<input type="checkbox"/>
Work related tools and equipment below \$300	<input type="checkbox"/>	<input type="checkbox"/>
Decline in value of work related tools and equipment (above \$300)	<input type="checkbox"/>	<input type="checkbox"/>
<b>NEW</b> Covid-19 test expenses are now tax deductible, provided you can prove your cost, and you were required to take the test for work purposes.	<input type="checkbox"/>	<input type="checkbox"/>
Sun protection items	<input type="checkbox"/>	<input type="checkbox"/>
Telephone / Internet expenses	<input type="checkbox"/>	<input type="checkbox"/>
Overtime meals (in particular circumstances)	<input type="checkbox"/>	<input type="checkbox"/>
Income protection insurance premiums	<input type="checkbox"/>	<input type="checkbox"/>
Home office running expenses (only in particular circumstances) including; <ul style="list-style-type: none"> <li>✦ Electricity</li> <li>✦ Telephone</li> <li>✦ Cleaning expenses.</li> <li>✦ Decline in value of office furniture and equipment</li> <li>✦ Costs of repairs to your home office furniture and fittings</li> </ul> <b>Extended!</b> In some circumstances, hourly rates can be used instead (including during Covid-19 work-from-home employees) – discuss this with us if unsure	<input type="checkbox"/>	<input type="checkbox"/>



**WARNING!** The ATO have announced that for 2022 they will be particularly focusing on:  

- record-keeping
- rental property income and deductions
- work-related expenses, and
- capital gains from crypto assets, property, and shares.

Please attach this checklist with your 2022 tax information.