




Potential Work-Related Deductions Checklist 2025

Client name: _____

Potential deductions;	Information Supplied	Not applicable
Motor vehicle expenses (if using logbook method) including; ✦ Fuel, oil & lubricants ✦ Repairs & maintenance ✦ Registration ✦ Insurance ✦ Roadside assistance premiums ✦ Interest ✦ Decline in value ✦ Lease payments (only if an actual lease)	<input type="checkbox"/>	<input type="checkbox"/>
or Cents per business kilometre travelledkm (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; ✦ Bridge/road tolls ✦ Car parking ✦ Meal & accommodation expenses ✦ Public transport fares ✦ Car hire fees	<input type="checkbox"/>	<input type="checkbox"/>
<i>Please note that travel diaries may be required to substantiate particular overnight travel claims.</i>		
Clothing expenses ✦ Compulsory, non-compulsory (and registered), occupation specific and protective clothing ✦ Other expenses associated with the above clothing such as dry cleaning, laundry and repairs.	<input type="checkbox"/>	<input type="checkbox"/>
Self-education expenses ✦ Course fees (but not HECS-HELP fees) ✦ Student union fees ✦ Tutorial fees ✦ Textbooks and stationery ✦ Decline in value of study assets (e.g. computer)	<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"/>
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; ✦ Electricity ✦ Telephone ✦ Cleaning expenses. ✦ Decline in value of office furniture and equipment ✦ Costs of repairs to your home office furniture and fittings ✦ Details of logged hours working from home  <i>Working from home deductions now have more stringent record-keeping requirements and fewer claim options</i>	<input type="checkbox"/>	<input type="checkbox"/>



WARNING! The ATO have announced that for 2025 they will be particularly focusing on:

- Rental property deductions
- rental property loans/interest, in particular
- work-related expenses, and
- home office deductions, in particular.