



Potential Work-Related Deductions Checklist 2026

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)	☐	☐
or Cents per business kilometre travelledkm (up to 5000km)	☐	☐
<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	☐	☐
<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.	☐	☐
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)	☐	☐
Union fees	☐	☐
Subscriptions to trade, professional or business associations	☐	☐
Seminars, conventions and conferences	☐	☐
Work related tools and equipment below \$300	☐	☐
Decline in value of work-related tools and equipment (above \$300)	☐	☐
Sun protection items	☐	☐
Telephone / Internet expenses	☐	☐
Overtime meals (in particular circumstances)	☐	☐
Income protection insurance premiums	☐	☐
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 total logged hours working from home (not just a sample)	☐	☐



WARNING! The ATO have announced that for 2026 they will be particularly focusing on:

- Rental property deductions
- rental property availability for rent,
- work-related expenses, and
- gig/side hustle work, in particular.



Note that the \$1,000 work-related expense standard deduction is now passed in Parliament but does not commence until the 2026/27 Tax Return.

Please attach this checklist with your 2026 tax information.