

Incidental phone expenses safe harbour worksheet

Taxpayer's name _____

Tax file number _____

Year ended _____

Employer (if applicable) _____

Applicable phone No. _____

The following worksheet should be utilised when calculating an individual's incidental use of either their mobile phone or landline where they are not claiming a deduction of more than \$50 in total, for a particular income year.

The relevant rates (reproduced below) are established in the ATO's fact sheet *Claiming mobile phone, internet and home phone expenses*.

Type of work related communication	Number of communications (A)	Safe harbour rates (B)	TOTAL (A) x (B)
Landline call		\$0.25	
Mobile call		\$0.75	
Text Message		\$0.10	
TOTAL incidental phone expense			\$

Signed (taxpayer)

Dated