

Subscriptions and union fees questionnaire

Taxpayer's name _____

Tax file number _____

Year ended _____

Employer _____

Subscriptions

1. Do you wish to claim for technical journals, periodicals and magazines which are not of a personal or private nature? **YES/NO**

2. Why do you believe you should be able to claim the whole (or a portion) of these publications?

3. Please state exactly which subscriptions you wish to claim a tax deduction for:

4. Would your employer confirm it was necessary to purchase such magazines in directly discharging your income-earning activities? **YES/NO**

If **no**, why do you believe you are entitled to claim such items?

Union fees

5. Are the union fees directly related to your income-earning activities and are **not** of a general private nature, such as social club fees or levies for staff amenities, or private recreational activities etc.? **YES/NO**

Please provide details of the union fees incurred:

6. Do you have documents that substantiate the amount of your claim? **YES/NO**

If **no**, the ATO considers unions' fees noted on a payment summary to be sufficient substantiation. Refer S. 900-135(1).

Taxpayer's subscriptions and union fees declaration

- A. *I confirm that I wish to make the above claim for subscriptions and union fees on the basis that I have incurred the above expenses in deriving my assessable income and I have the necessary records to substantiate my claim;*
- B. *My tax agent has explained to me the law as it relates to claims for subscriptions and union fees; and*
- C. *I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.*

Signed.....

Dated.....