

## Telephone calls worksheet

### LOCAL CALLS (OUTGOING)

- A. Number of business calls \_\_\_\_\_ calls
- B. Total number of calls ÷ \_\_\_\_\_ calls
- C. Percentage of business calls \_\_\_\_\_ %  
[(A divided by B) x 100]
- D. Total expense on local calls x \$ \_\_\_\_\_
- E. Tax-deductible local calls \$ \_\_\_\_\_ \$ \_\_\_\_\_  
(C x D)

### STD CALLS

- F. As itemised on bills \$ \_\_\_\_\_

### RENTAL DEDUCTION

- G. Business calls (incoming and outgoing) \_\_\_\_\_ calls
- H. Total calls (incoming and outgoing) ÷ \_\_\_\_\_ calls
- I. Percentage of business use \_\_\_\_\_ %  
[(G divided by H) x 100]
- J. Cost of telephone rental x \$ \_\_\_\_\_
- K. Deductible component of rental \$ \_\_\_\_\_ \$ \_\_\_\_\_  
(I x J)

**Total tax-deductible claim for telephone calls and rental** \$ \_\_\_\_\_  
(E + F + K)