

## Telephone diary

Taxpayer's name \_\_\_\_\_

Tax file number \_\_\_\_\_

Year ended \_\_\_\_\_

Employer (if applicable) \_\_\_\_\_

Below is an example of a **telephone diary** that can be used to apportion input tax credits on telephone expenses and rental, on the basis of the following formulas:

**Local calls** – *creditable (business) use %* =  $\frac{\text{Number of outgoing business calls}}{\text{Total number of calls}}$

**Rental** – *creditable (business) use %* =  $\frac{\text{Number of incoming and outgoing business calls}}{\text{Total number of incoming and outgoing calls}}$

Telephone Diary				
Date	Business calls		Total calls	
	<i>Incoming</i>	<i>Outgoing</i>	<i>Incoming</i>	<i>Outgoing</i>
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
	<b>Total (A)</b>	<b>Total (B)</b>	<b>Total (C)</b>	<b>Total (D)</b>
<p><b>Creditable (business) use % for local calls (outgoing)</b></p> <p>Creditable (business) use % (B. ÷ D.) .....%</p> <p><b>Creditable (business) use % for rental</b></p> <p>Creditable (business) use % [(A. + B.) ÷ (C. + D.)] ..... %</p>				