

The one-third of actual expenses method questionnaire

Taxpayer's name _____

Tax file number _____

Year ended _____

Type of motor vehicle _____

Registration number _____

1. How do your employment duties demand the need for you to use the car for work related purposes?

2. Will your employer support the use of your car for work related purposes?

YES/NO

If **no**, please explain why you believe that you are still entitled to claim your car expenses:

3. Please circle any of the descriptions below that best describes the nature of any business travel that you undertake during the year of income:

- Travel between two or more related workplaces;
- Travel from your base of operations at home to a related workplace;
- Travel because you had a shifting place of work;
- Travel where you commenced work before leaving home;
- Travel whilst carrying bulky equipment;
- Business trip on the way to work; or
- Travel for other purposes.

Please provide details of the nature of the business-related travel:

4. **Substantiating business travel**

Has your business travel involved a trip(s) that is/(are) regular?

YES/NO

If **yes**, what records have you maintained to determine the amount of business kilometres that you travelled throughout the income tax year?

*(we recommend that you explain the nature of the business travel undertaken during the year of income on the **Record of regular and irregular trips diary**)*

5. If any of your car's travel was irregular, what records (diary etc.) do you have to support your claim for the number of business kilometres you believe your car travelled?

*(we recommend that you explain the nature of the business travel undertaken during the year of income on the **Record of regular and irregular trips diary**)*

Please note:

1. *Before a taxpayer is entitled to use the one-third of actual expenses method they must be the owner or lessee of the car;*
2. *Where a taxpayer has claimed car expenses under the log book or one-third actual expenses method (in any other year) then a taxable profit or a deductible loss may arise on the disposal of the car; and*
3. *Before you are entitled to use this method to claim your work related car expenses the car must have travelled at least 5,000 business kilometres.*

Taxpayer's one third of actual expenses method declaration

- A. *I confirm that I own or lease a car for which I have undertaken business kilometres. I wish to make the above claim under the one third of actual expenses method on the basis that I have incurred the above expenses in deriving my assessable income at the direction of my employer 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 car expenses under the one-third of actual expenses method including explaining the depreciation recoupment provisions that may apply on the sale of the car; 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