



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:

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

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

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