



Telephone expenses worksheet

Taxpayer's name _____
Tax file number _____
Year ended _____
Employer (if applicable) _____

The following worksheet is a suggested format for taxpayers claiming a portion of the telephone expenses and rental as an income tax deduction. The diary takes into account both the calculation of the deduction for the actual call costs and the rental costs of the phone.

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)