

Checklist of Deductions

<u>Tax Deductible?</u>	<u>Yes</u>	<u>No</u>	<u>Tax Deductible?</u>	<u>Yes</u>	<u>No</u>
Annual practising certificate	√		Professional library		
Bank charges (if account earns interest)	√		• Established library	√	
Briefcase	√		• New books	√	
Calculators & electronic organisers	√		Removal and relocation costs		X
Child care fees		X	Protective equipment	√	
Clothing, uniforms and footwear			Repairs (income producing property)	√	
• Protective (Jeans, drill shirts and trousers are not protective clothing)	√		Self-education		
• Occupational specific	√		• Costs	√	
• Compulsory uniform	√		Social Functions		X
• Non-compulsory uniform	√		Stationery (diaries, log books etc)	√	
• Conventional clothing		X	Subscriptions		
Club Membership fees		X	• Publications	√	
Computers and software	√		• Professional associations	√	
Conferences and seminars	√		• Sports clubs		X
Depreciation	√		Sun Protection (see 6.145)	√	
Donations (to approved recipients)	√		Superannuation contributions		X
Driver's licence			Tax Preparation Fee	√	
• Cost of acquiring & renewing		X	Technical & professional publications	√	
• Premium paid for endorsement	√		Telephones and other		
Dry cleaning	√		Telecommunication equipment		
Employment agreements			• Cost of telephone calls	√	
• Existing employer(see TR 2000/5)	√		• Installation or connection		X
• New employer		X	• Rental charges	√	
Fines		X	• Silent telephone number		X
First Aid course	√		Travel Expenses		
Glasses & contact lenses (prescribed)		X	• Travel between home and work		X
Glasses and goggles (protective only)	√		• Where employee has no usual place of employment(eg travelling salesperson)	√	
Grooming		X	• If 'on call'		X
Home office expenses			• If 'on the job before leaving home' eg. Doctor who gives instructions over phone from home	√	
• Running expenses (to the extent used for employment-related purposes)	√		• Must transport bulky equipment	√	
• Occupancy expenses		X	• Travel from home to alternate work place (for work-related purposes) and return to normal work place (or directly home)	√	
Income continuance insurance	√		• Travel between normal work place and alternate place of employment (or place of business) and return (or directly home)	√	
Interest (If money borrowed for work-related purposes or to finance income earning assets)	√		• Travel between two work places	√	
Laundry and maintenance	√		• Travel in course of employment (See Substantiation rules-6.160)	√	
Internet and data access costs	√		• Travel accompanied by relative		X
Meals			May be allowed if the relative is also performing work-related duties	√	
• Eaten during normal working day		X	Union and professional association fees	√	
• Overtime meals (if allowance received under Award)	√		Vaccinations		X
• Meals acquired when travelling overnight for work-related purpose	√		Watch (except fob watch for nurse)		X
• Meals when travelling (not overnight)		X			
Newspaper (unless directly related to income producing activities)		X			
Parking fees and tolls	√				
Prepaid expenditure in certain circumstances	√				
Professional association fees	√				