

## 2022-23 ITR Checklist (Tax Deductibles)

Do you have any of these deductions to the extent used for work-related purposes?

Description	Yes	No
Airport lounge membership		
Annual practicing certificate		
Bank charges (Note: allowed only for accounts that mainly earns interest)		
Briefcase (Note: fully deductible if cost is ≤ \$300)		
Calculators and electronic organisers (Note: fully deductible if cost is ≤ \$300)		
Clothing, uniforms, glasses & goggles, and footwear (Note: only applicable for compulsory & non-compulsory uniforms, occupational specific, and protective gears)		
Coaching classes (Note: only applicable for performing artists to maintain existing skills or obtain related skills)		
Computer and software (Note: fully deductible if cost ≤ \$300, otherwise deductible over 2.5 years)		
Conferences, seminars, and courses (Note: only applicable if the purpose is to maintain or increase employee's knowledge, skills, or ability)		
Depreciation (Note: outright depreciation on acquisition if cost is ≤ \$300)		
First aid course		
Gaming Licence (Note: only applicable for Hospitality industry)		
Gifts / Donations of \$2 or more (Note: only applicable if made to an approved "deductible gift recipient" body or fund; gifts to clients are deductible if it is related to earning assessable income)		
Home office expenses (Note: may be able to claimed as a deduction for the costs incurred in running a home office only to the extent of the portion used as a place of business) <i>Examples: Running expenses - electricity, gas, and depreciation of office furniture</i> <i>Occupancy expenses - rent, insurance, rates and land tax</i>		
Income protection insurance (Note: only applicable if the proceeds upon a claim are assessable)		
Insurance - sickness or accident (Note: only applicable for Hospitality industry)		

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Description	Yes	No
Interest (Note: only applicable if money is borrowed for work-related purposes or to finance income earning assets; General interest charge on tax is also deductible; Interest on capital protection loans is also deductible except for a non-deductible capital protection component)		
Internet and computer equipment		
Laundry, dry cleaning, and maintenance (Note: only allowed an unsubstantiated reasonable claims of up to \$150 when the clothing expense is treated as a tax deductible)		
Legal expenses		
Meals (Note: only applicable for those acquired during work-related overnight travel and overtime meals if the allowance is received under an award)		
Medical examination (Note: only applicable if there is a referral of a work-related business licence and shown on your payment summary)		
Parking fees and tolls (Note: <b>NOT</b> including fines)		
Photographs - Performing Arts (Note: only applicable for the cost of maintaining portfolio)		
Practising Certificate		
Prepaid expenses (Note: Non-business individuals and Small Business Entity taxpayers claim is fully deductible if services are to be performed in a period not exceeding 12 months Other taxpayers must apportion claim over the period of service)		
Professional Library (Note: New books = full claim if cost is ≤ \$300 New books = depreciation if cost is > \$300) <i>Examples: books, CDs, videos, etc.</i>		
Protective equipment		
Repairs		
Self education costs (Note: claims for fees, books, travel, equipment, and etc. is only allowed if it is directly related to the person's income earning activities; No claim for the first \$250 if the course is undertaken in an educational institution)		
Stationery		
Subscriptions (Note only applicable if publications are directly related to income earned)		
Sun Protection (Note: only allowed for taxpayers who work outside)		
Superannuation Contributions		

Description	Yes	No
Tax agent fees		
Technical and professional publications		
Telephones and other telecommunication equipment (Note: only allowed if cost is for work-related telephone calls including rental charges)		
Tools (Note: deductible only if work-related cost is ≤ \$300; depreciable if work-related cost is > \$300)		
Travel expenses (Note: applicable only if employee has no usual place of employment; working before leaving home; must transport bulky equipment; travelling from home to alternate workplace; travelling between normal workplace and alternate place of employment; travel between two work places; and travel in course of employment)		
Union and professional association fees		

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