Four-week representative (time based) internet diary

**Taxpayer’s name**

**Tax file number**

**Year ended**

**Employer (if applicable)**

**Internet service**

It is recommended that a representative time based internet usage diary adopt the following format.

Note that **all** use of the applicable internet service needs to be recorded and/or accounted for (i.e., all internet or data users, not just the taxpayer seeking to claim the relevant deduction).

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| --- | --- | --- | --- | --- | --- |
| **Internet (time based) usage diary** | | | | | |
| **Date:** | **Time commenced** | **Time finished** | **Description** | **Work Use Time** | **Private Use Time** |
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| **TOTAL Hours** |  |  |  | **(A)** | **(B)** |
| **Summary**  Date time diary commenced  Date time diary finished  Total work hours usage **= (A)**  Total hours usage **= (A + B)**  **Total work use percentage (%) (*work hours divided by total hours*)** | | | | | |

**Signed (taxpayer)**

**Dated**