#### Incidental phone expenses safe harbour worksheet

**Taxpayer’s name**

**Tax file number**

**Year ended**

**Employer (if applicable)**

**Applicable phone No.**

The following worksheet should be utilised when calculating an individual’s incidental use of either their mobile phone or landline where they are not claiming a deduction of more than $50 in total, for a particular income year.

The relevant rates (reproduced below) are established in the ATO’s fact sheet *Claiming mobile phone, internet and home phone expenses.*

|  |  |  |  |
| --- | --- | --- | --- |
| Type of work related communication | Number of communications  (A) | Safe harbour rates  (B) | TOTAL  (A) x (B) |
| **Landline call** |  | **$0.25** |  |
| **Mobile call** |  | **$0.75** |  |
| **Text Message** |  | **$0.10** |  |
| **TOTAL incidental phone expense** |  |  | **$** |

**Signed (taxpayer)**

**Dated**