

# Car expense questionnaires

## The cents per kilometre method questionnaire

Taxpayer's name \_\_\_\_\_

Tax file number \_\_\_\_\_

Year ended \_\_\_\_\_

Type of motor vehicle \_\_\_\_\_

Registration number \_\_\_\_\_

1. How do your employment duties demand the need for you to use the car for work related purposes?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Will your employer support the use of your car for work related purposes? **YES/NO**

If **no**, please explain why you believe that you are still entitled to claim your car expenses:

\_\_\_\_\_  
\_\_\_\_\_

3. Please circle any of the descriptions below that best describes the nature of any business travel that you undertake during the year of income:

- Travel between two or more related workplaces;
- Travel from your base of operations at home to any related workplace;
- Travel because you had a shifting place of work;
- Travel where you commenced work before leaving home;
- Travel whilst carrying bulky equipment;
- Business trip on the way to work; or
- Travel for other purposes.

Please provide details of the nature of the business-related travel:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Substantiating business travel

Has your business travel involved trip(s) that are regular? **YES/NO**

If **yes**, what records have you maintained to determine the amount of business kilometres that you travelled throughout the 20\_\_ income tax year?

\_\_\_\_\_

*(we recommend that you explain the nature of the business travel undertaken during the year of income on the **Record of regular and irregular trips diary**)*

- 5. If any of your car's travel was irregular, what records (diary etc.) do you have to support your claim for the number of business kilometres you believe your car travelled?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*(we recommend that you explain the nature of the business travel undertaken during the year of income on the **Record of regular and irregular trips diary**)*

**Please note:**

- 1. Before a taxpayer is entitled to use the cents per kilometre method they must be the owner or lessee of the car.
- 2. Where a taxpayer has claimed car expenses under the log book or one-third actual expenses method (in any other years) then recouped depreciation may apply to the disposal of the car.

**Taxpayer's cents per kilometre declaration**

- A. I confirm that I own or lease a car for which I have undertaken business kilometres and I wish to make the above claim under the cents per kilometre method on the basis that I have incurred the above expenses in deriving my assessable income as required by my employer and I have the necessary records to substantiate my claim for business kilometres;
- B. My tax agent has explained to me the law as it relates to claims for car expenses under the cents per kilometre method including explaining the depreciation recouped guidelines; and
- C. I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.

**Signed** .....

**Dated** .....

