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).

|  |
| --- |
| **Internet (time based) usage diary**  |
| **Date:**  | **Time commenced** | **Time finished** | **Description** | **Work Use Time** | **Private Use Time** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **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**