# **GUIDE TO SUBSTANTIATION RECORDS**

#### MOTOR VEHICLE LOG BOOK & CENTS PER KM

### MOTOR VEHICLE LOG BOOK

Each logbook you keep must contain the following information:

- when the logbook period begins and ends must be minimum 12 week period
- the car's odometer readings at the start and end of the logbook period
- the total number of kilometers the car travelled during the logbook period
- the number of kilometers travelled for each journey recorded in the logbook. You will need to record the:
  - start and finishing times of the journey
  - odometer readings at the start and end of the journey with kilometers travelled
  - reason for the journey.
- o the business-use percentage for the logbook period
- the odometer readings at the start and end of each income year you use the logbook method
- Valid for 5 years unless change of vehicle, job or other significant change in usage
- All receipts for fuel, service, repairs, registration and insurance must be maintained

# **MOTOR VEHICLE CENTS PER KM**

- Full year log of all business km's travelled in your own vehicle, including purpose of the trip.
- List each leg on the journey separately as some legs may be claimable, while others may not, for example home to work to second job to home or home to client's office to work to home.

Note: The ATO may contact your employer direct to verify your claim.

## **FULL YEAR LOG OF BUSINESS KM'S**

DATE	START ODOMOETER	END ODOMETER	KMS	PURPOSE OF TRIP
e.g.	154,592	154,620	28	Work to clients office
	154,620	154,652	32	Clients office - home
			1	