

GUIDE TO SUBSTANTIATION RECORDS

PHONE / INTERNET / HOME OFFICE / COMPUTER

Under current law, claims made for items such as phone, internet, home office and computer & associated expenses must be substantiated with either 4 week diaries or full year logs depending on claim being made. The diary or log needs to record the duration and purpose.

If you tell us a percentage to claim we will assume you have the required 4 week diary or full year log to substantiate your claim.

To assist you in maintaining your substantiation records, we have prepared a number of templates for the required diaries and logs for these common expense claims. Please ensure all columns are completed for each applicable claim.

WORK FROM HOME DIARY – This is the total hours you spend doing work at home – this is a claim for heat, light & power.

COMPUTER USE DIARY – This is the total use of the computer, not just your own individual use of the computer. This will determine what percentage of the computer is used for your individual work purposes.

INTERNET USE DIARY – This is the total use of the internet service, not just your own individual use of the internet. Therefore you need to log the use by all members of the household.

MOBILE PHONE USE DIARY – Includes all calls and text not just business calls and texts.

PREPAID PHONE LOG – Log of only work related calls and text for the full year.

MOBILE PHONE (PLAN) – If an itemised bill is available highlight one months business calls.

FOUR WEEK WORK FROM HOME DIARY

DATE	START TIME	FINISH TIME	TOTAL WORK HOURS	WORK TASK
<i>e.g.</i>	<i>7:20 pm</i>	<i>9:05 pm</i>	<i>1.75 hrs</i>	<i>Invoicing & quoting</i>
TOTAL HOURS:				

DATE COMMENCED: **DATE FINISHED:**
PLEASE NOTE A NEW 4 WEEK DIARY MUST BE COMPLETED EACH YEAR.

FOUR WEEK COMPUTER USE DIARY

DATE	HOUSEHOLD START TIME	HOUSEHOLD FINISH TIME	TOTAL HOURS	YOUR WORK HOURS	WORK TASK
<i>e.g.</i>	<i>7:00 pm</i>	<i>10:00 pm</i>	<i>3 hrs</i>	<i>1.75 hrs</i>	<i>Invoicing</i>
<i>e.g.</i>	<i>9:00 am</i>	<i>10:00 am</i>	<i>1</i>	<i>0</i>	
TOTAL HOURS:					

DATE COMMENCED: DATE FINISHED:
 PLEASE NOTE A NEW 4 WEEK DIARY MUST BE COMPLETED EACH YEAR.

FOUR WEEK HOUSEHOLD INTERNET USE DIARY

DATE	HOUSEHOLD TIME START	HOUSEHOLD TIME FINISH	TOTAL HOURS	YOUR WORK HOURS	WORK TASK
<i>e.g.</i>	<i>5:00 pm</i>	<i>10:00 pm</i>	<i>5 hrs</i>	<i>1.5 hrs</i>	<i>Emails</i>
<i>e.g.</i>	<i>7:00 pm</i>	<i>9:00 pm</i>	<i>2 hrs</i>	<i>0</i>	
TOTAL HOURS:					

DATE COMMENCED: DATE FINISHED:
 PLEASE NOTE A NEW 4 WEEK DIARY MUST BE COMPLETED EACH YEAR.

FOUR WEEK MOBILE PHONE DIARY

DATE	TOTAL CALLS	TOTAL TEXTS	NUMBER BUSINESS CALLS	NUMBER BUSINESS TEXTS
<i>e.g.</i>	<i>5</i>	<i>7</i>	<i>2</i>	<i>6</i>
<i>e.g.</i>	<i>2</i>	<i>4</i>	<i>0</i>	<i>0</i>
TOTALS:				

DATE COMMENCED: DATE FINISHED:
PLEASE NOTE A NEW 4 WEEK DIARY MUST BE COMPLETED EACH YEAR.

FULL YEAR PREPAID BUSINESS PHONE LOG

DATE	BUSINESS CALL	BUSINESS TEXT	TO WHOM & WHY
<i>e.g.</i>	<i>1</i>		<i>Manager – work direction</i>
<i>e.g.</i>		<i>1</i>	<i>Client – update time of arrival</i>
TOTALS:			

PLEASE NOTE A NEW FULL YEAR LOG MUST BE COMPLETED EACH YEAR.