

## 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. Does your employer require you to use your car in the course of your employment? **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 home to an alternative place of work or vice versa;
  - Travel from your base of operations at home to any related workplace;
  - Travel because you had shifting places of work;
  - Travel where you commenced work before leaving home;
  - Travel whilst carrying bulky equipment;
  - Special demands travel;
  - Travel to a co-existing work place;
  - 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 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 or hirer of the car under a hire purchase arrangement.
2. Where a taxpayer has claimed car expenses under the log book method (in any other years) then a taxable profit or a deductible loss may arise on the disposal of the car.

**Taxpayer's cents per kilometre declaration**

- A. I confirm that I own or lease a car or hire a car under a hire purchase arrangement, 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 recoupment provisions that may apply on the sale of the car; 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