#### The log book 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 the description below that best describes the nature of the 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 a related workplace;
* Travel because you had shifting places of work;
* Travel where you commenced work before leaving home;
* Travel whilst carrying bulky equipment;
* Travel to a co-existing work location;
* Special demands travel;
* Business trip on the way to work; or
* Travel for other purposes.

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

**Substantiating business travel**

4. When was the last time that you maintained a valid motor vehicle log book for a continuous 12-week period?

5. When determining the business use percentage of the car was there any change in the business use of the car? **YES/NO**

If **yes**, how has the claim for car expenses under the log book method been adjusted to take this into account?

*(we recommend that you explain the nature of the business travel by maintaining an annual log book to ensure that the ATO cannot question the accuracy of the log book business use percentage*)

***Please note:***

*1. Where a taxpayer has claimed car expenses under the log book method then a taxable profit or a deductible loss may arise on the disposal of the car;*

*2. Before you can claim car expenses under the log book method you must be the owner or lessee of the car or hirer of the car under a hire purchase arrangement; and*

*3. You must have a valid log book that explains the business use percentage that you have relied upon in making a claim for car expenses under the log book method.*

#### Taxpayer’s log book method 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 log book 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.*

*B. My tax agent has explained to me the law as it relates to claims under the log book method including explaining the depreciation recoupment provisions that may apply on the sale of the car.*

*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**