#### Truck drivers’ questionnaire

**Taxpayer’s name**

**Tax file number**

**Year ended**

**Employer (if applicable)**

1. Were you required to sleep away from home overnight during the income year as part of your work duties? **YES/NO**

If **no**, then no claim can be made.

2. If **yes** to question one, how many nights did you sleep away from home?

3. What records do you have, such as a travel diary, to confirm the number of nights you slept away from home during the income year?

*Note, where no records exist and you are not an employee in receipt of the Commissioner’s reasonable truck driver’s allowance noted in* **TD 2022/10 for the 2023 income year***, no claim should be made.*

4. Were you paid a reasonable travel allowance in accordance with the Commissioner’s guidelines? **YES/NO**

5. If you answered **yes** to question four, you must be able to demonstrate the following:

1. Expenses claimed must have been incurred;
2. Expenses must be directly relevant to earning your income while you are away from home overnight;

b. If the claim is no more than the Commissioner’s reasonable amount, no substantiation is required; or

c. If the claim is more than the Commissioner’s reasonable amount, the whole amount must be supported by written evidence.

***Note******1:*** *If you did not receive a travel allowance, or are a sole trader or self-employed, the following guidelines apply:*

* *All expenses claimed must have been incurred; and*
* *The expenses claimed must be either incurred in gaining or producing your assessable income or necessarily incurred in carrying on your business; and*
* *The whole claim must be supported by written evidence and travel records, where required.*

***Note**2:*** *You should be aware that written evidence from a supplier must show the following details:*

* *The date the expense was incurred;*
* *The name or business name of the supplier;*
* *The amount of the expense incurred;*
* *The nature of the goods or services; and*
* *The date the document was made out.*

*If the document provided by the supplier does not specify the nature of the goods or services, you may insert the missing details on the document before lodging the tax return.*

6. Have you incurred truck driving expenses for parking fees, road or bridge tolls, etc. that will either require receipts or a completed diary recording the written evidence details from note 2 above? **YES/NO**

If **yes**, please provide further detail below:

**Details**

**Truck driver’s declaration**

*A. I confirm that I wish to make the above claims for truck drivers’ expenses on the basis that I have incurred the above expenses in deriving my assessable income and I have the necessary records to substantiate my claims.*

*B. My tax agent has explained to me the law as it relates to truck drivers including the Commissioner’s ruling guidelines.*

*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**