#### Incidental phone expenses safe harbour worksheet

**Taxpayer’s name**

**Tax file number**

**Year ended**

**Employer (if applicable)**

**Applicable phone No.**

The following worksheet should be utilised when calculating an individual’s incidental use of either their mobile phone or landline where they are not claiming a deduction of more than $50 in total for a particular income year.

The relevant rates (reproduced below) are established in the ATO’s fact sheet:

* For [landline calls](https://www.ato.gov.au/individuals/income-deductions-offsets-and-records/deductions-you-can-claim/tools-computers-and-items-you-use-for-work/home-phone-and-internet-expenses/#Howtocalculateyourdeductionforhomephonea).
* For [mobile calls and text message](https://www.ato.gov.au/individuals/income-deductions-offsets-and-records/deductions-you-can-claim/tools-computers-and-items-you-use-for-work/mobile-phone-mobile-internet-and-other-devices/#Howtocalculateyourdeductionforphoneandda).

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| --- | --- | --- | --- |
| Type of work related communication | Number of communications  (A) | Safe harbour rates  (B) | TOTAL  (A) x (B) |
| **Landline call** |  | **$0.25** |  |
| **Mobile call** |  | **$0.75** |  |
| **Text Message** |  | **$0.10** |  |
| **TOTAL incidental phone expense** |  |  | **$** |

**Signed (taxpayer)**

**Dated**