



Cents per Kilometer Method Questionnaire

Taxpayer Name: _____

Tax File Number: _____ Type of Motor Vehicle: _____

Year Ended: _____ 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 relevant financial year of income:

- Travel between two or more related workplaces
- Travel from your base of operations at home to any related workplace
- Travel because you had a shifting place of work
- Travel where you commenced work before leaving home
- Travel whilst carrying bulky equipment
- 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 kilometers that you travelled throughout the relevant financial year of income?

(we recommend that you explain the nature of the business travel undertaken during the relevant financial year of income on the **Record of regular and irregular trips diary**)

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

(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**)

6. How many business kilometers did the car travel during the relevant financial year of income?

_____ Kilometers

Cents per kilometer claim

- Cents per kilometer rate applicable: 68 cents (from 1 July 2018)
- Total number of business kilometers travelled throughout the relevant financial year of income: 68 cents X _____ kilometers (Maximum claim of 5,000kms per car for the year)

Total claim under the cents per kilometer method \$ _____

Please note:

- Before a taxpayer is entitled to use the cents per kilometer method they must be the owner or lessee of the car.
- Where a taxpayer has claimed car expenses under the log book or one-third actual expenses 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 kilometer declaration

- a. I confirm that I own or lease a car for which I have undertaken business kilometers and I wish to make the above claim under the cents per kilometer 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 kilometers;
- b. My tax agent has explained to me the law as it relates to claims for car expenses under the cents per kilometer 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