

Business Expense Checklist

A working list of deductible business expense categories to gather before we prepare your return.

Premises and occupancy

- ☐ Rent on land or buildings
- ☐ Rates and land taxes
- ☐ Electricity
- ☐ Cleaning and rubbish removal
- ☐ Repairs and maintenance
- ☐ Home office expenses

Vehicle, travel and freight

- ☐ Motor vehicle expenses (cents per km or logbook method)
- ☐ Travel and accommodation
- ☐ Cartage and freight

People and labour

- ☐ Salaries and wages
- ☐ Superannuation
- ☐ Contract payments
- ☐ Commission

Finance, insurance and professional fees

- ☐ Accounting fees
- ☐ Legal fees
- ☐ Bank fees and charges
- ☐ Borrowing expenses
- ☐ Interest
- ☐ Lease payments
- ☐ Insurance premiums

Operating costs

- Advertising and promotion
- Materials and supplies
- Printing, postage and stationery
- Protective clothing
- Replacements (tools etc)
- Hire or rent of plant and equipment
- Subscriptions and publications
- Telephone and internet

Other deductions

- Donations to deductible gift recipients (DGR)
- Government charges and other fees
- Royalties