

Tax Checklist — Chefs & Cooks

For salary & wage earners - income year 2025-26

Income

- ☐ PAYG income statements (all employers)
- ☐ Pensions / government payments / allowances
- ☐ Bank interest earned during the year
- ☐ Dividend statements
- ☐ Rental property income
- ☐ Capital gains (shares, crypto, property)
- ☐ Business / partnership / trust distributions

General Work Expenses

- ☐ Knives, knife sharpening, knife rolls
- ☐ Compulsory uniform (chef whites, jacket, apron) and laundering
- ☐ Non-slip shoes and steel-cap boots
- ☐ Protective gear (gloves, oven mitts, hairnets)
- ☐ Small tools and equipment up to \$300
- ☐ Tools and equipment over \$300 (commercial knives, mixers)
- ☐ Tool and equipment maintenance
- ☐ Union fees, professional memberships
- ☐ Industry subscriptions and journals
- ☐ Self-education (cooking courses, food safety, RSA)
- ☐ Competition entry fees and travel
- ☐ Travel between kitchens / venues

Other Expenses

- ☐ Personal car expenses (logbook or cents-per-km)
- ☐ Travel expenses (flights, taxis, fares for work / training)
- ☐ Accommodation while working away from home
- ☐ Phone and internet (work-use percentage)
- ☐ Computer / laptop (work-use percentage)
- ☐ Home office / working-from-home hours diary
- ☐ Self-education expenses (work-related)
- ☐ Last year's tax return preparation fee
- ☐ Income protection insurance premiums (outside super)
- ☐ Rental property expenses (rates, body corp, agent fees, interest, repairs, depreciation)
- ☐ Investment expenses (bank fees, adviser fees, borrowing costs)
- ☐ Records of share, business or property sales / purchases
- ☐ Private health insurance details
- ☐ Spouse and children details (DOB, Centrelink benefits)
- ☐ Government debts (HELP, Centrelink, Child Support)
- ☐ Charity donations of \$2 or more (DGRs)

Please note: Not all employees will be able to claim all the items listed. For advice tailored to your own circumstances, talk to our team at Trinity Accounting Practice.