

Following is a list of suggested tax deductions, which may be available to you as a Journalist. However, everyone's situation will be different and it is recommended that you talk to us about any expenses you wish to claim. The Australian Taxation Office has issued a ruling (TR98/14) relating specifically to Journalists, which lists the following as allowable deductions:

- Cost of compulsory uniforms and protective clothing
- Costs of laundry or dry cleaning of uniforms or protective clothing
- Travel costs (including bus, train, taxi fares, car expenses, parking fees and tolls) to attend meetings, seminars and training
- Travel costs in relation to collecting stock, deliveries, to the bank/mail may also be deductible
- If you have more than one job, travel from one to the other is also deductible
- Pay TV access and Internet connection fees when used for work-related research or email
- Sun protection items (eg. sunscreen, hats, sunglasses), however an allowance for private use of these items must be taken into account
- Self education expenses (including course fees, books, stationery, equipment and travel) if the course is directly related to your current work
- Cost of attending social functions if you are reporting on the occasion
- Union or professional association fees, Club membership fees (eg. NRMA)
- Work related postage and stationery (pens, diary, calculator, electronic organisers etc)
- Replacement, repairs and depreciation of equipment (eg. computers, software, briefcases)
- Purchase of books, periodicals and magazines related to journalism
- Purchase of newspapers or magazines for research purposes
- Depreciation of a professional library
- Work-related telephone or mobile calls where they can be identified from an itemised telephone account or where a diary record of calls made has been kept

In addition to these specific deductions, the following general expenses are also allowable:

- Taxation and accountancy fees
- Bank Charges on your work-related or investment accounts
- Donations to registered charities (only where you haven't received anything for your donation – raffle tickets, novelty items etc)
- Income Protection Insurance

It is advisable to keep receipts for *all* purchases relating to your work even if they are not listed above. We can then advise you whether a claim can be made or not.

Accountants & Business Advisers

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