



**Log book method worksheet**

Taxpayer's name \_\_\_\_\_  
 Tax file number \_\_\_\_\_  
 Year ended \_\_\_\_\_  
 Type of motor vehicle \_\_\_\_\_  
 Registration number \_\_\_\_\_

**Car details**

- Over what period was the car held during the year of income?  
 \_\_\_\_\_ To \_\_\_\_\_
- Number of days that the car was held during the year: \_\_\_\_\_ days
- If one or more car(s) were owned during the year, please provide the details of registration number for each car:

number	Make/model	Registration
Car 1:	_____	_____
Car 2:	_____	_____
Car 3:	_____	_____

**Log book expenses**

**A. Total operating cost of the car:**

Petrol and oil		\$ .....
Depreciation/lease charge		\$ .....
Registration		\$ .....
Insurance		\$ .....
Automobile club membership		\$ .....
Repairs and maintenance		\$ .....
Interest charges		\$ .....
Other .....	\$ .....	
	\$ _____	\$ _____

B. Total operating cost of the car		\$ .....
C. Less: Car parking and bridge/road tolls ( <i>Claimed at Item D2</i> )	—	\$ _____
Sub-total		\$ .....
D. Less: input tax credits on car expenses that taxpayer can claim (if any)	—	\$ _____
E. Total car operating expenses		\$ .....
F. Business use %	x	_____ %
<b>F. Total claim under Log Book method</b>		<b>\$ _____</b>

(E) x (F)



## Key logbook requirements for car expense claims for the 2023 income year

Our records indicate that you may be considering claiming car expense deductions under the log book method for the 2023 income year.

The Australian Taxation Office ('ATO') has been increasing its audit activities in relation to these claims. In particular, the ATO has been paying closer attention to making sure that individual taxpayers making these claims comply with the strict log book requirements for these claims.

It is important that you are aware of (and you have checked that you satisfy) the following requirements before considering a car expense claim for the 2023 income year:

**Having a valid log book** – A car expense claim for the 2023 income year must be supported by a valid log book that was kept for a minimum continuous period of 12 weeks in any of the 2019 to 2022 income years (inclusive) in relation to your car.

In addition to this, for a log book to be accepted as a valid log book, it needs to record the following information:

- (a) The date the log book period (e.g., the 12-week period) begins and ends.
- (b) Odometer readings at the start and end of the log book period.
- (c) The total kilometres your car travelled during the log book period, including the total number of kilometres travelled for income-earning purposes.
- (d) Your car's business use percentage for the log book period.
- (e) The following details of each business journey travelled during the log book period (note that these must be recorded at the end of the journey or as soon as possible afterwards):
  - The day the journey began and the day it ended.
  - Your car's odometer readings at the start and end of the journey.
  - How many kilometres the car travelled on the journey.
  - An appropriate description of the purpose of each journey (note descriptions such as "Client visit", "Customer visit" and "Business trip" will **not** be accepted by the ATO).

**Making a reasonable estimate of a car's business kilometres** – Your claim for the 2023 income year must be based on a reasonable estimate of your car's business kilometres. This must take into account a valid log book (noted above) and any changes in the way your car was used for both work/business and private purposes during the year.

Having odometer records – You must also keep odometer records for the period during the 2023 income year that you held your car. These records must include your car's odometer readings at the start and end of the period and your car's make, model and registration number.