Telephone diary

Taxpayer's name _____

Tax file number _____

Year ended _____

Employer (if applicable) _____

Below is an example of a **telephone diary** that can be used to apportion input tax credits on telephone expenses and rental, on the basis of the following formulas:

Local calls – *creditable (business) use %* $= \dfrac{\text{Number of outgoing business calls}}{\text{Total number of calls}}$

Rental – *creditable (business) use %* $= \dfrac{\text{Number of incoming and outgoing business calls}}{\text{Total number of incoming and outgoing calls}}$

	Telephone Diary			
Date	**Business calls**		**Total calls**	
	Incoming	*Outgoing*	*Incoming*	*Outgoing*
....	....	....	....	....
....	....	....	....	....
....	....	....	....	....
....	....	....	....	....
	Total (A)	**Total (B)**	**Total (C)**	**Total (D)**

Creditable (business) use % for local calls (outgoing)

Creditable (business) use % (B ÷ D)   .... %

Creditable (business) use % for rental

Creditable (business) use % [(A + B) ÷ (C + D)]   .... %