

Four-week representative (time based) phone diary



It is recommended that a representative time based phone usage diary adopt the following format.

Note that **all** use of the applicable phone service needs to be recorded and/or accounted for (i.e., all phone users, not just the taxpayer seeking to claim the relevant deduction).

This diary could also be simplified at the user's discretion to include simply the number of calls and whether business or private.

Taxpayer's name: _____

Year Ended: _____

Phone Service: _____

Phone (time based) usage diary

Date:	Time started:	Time Finished:	Description:	Work use time:	Private use time:	Date:	Time Started:	Time Finished:	Description:	Work use time:	Private use time:
TOTAL Hours				(A)	(B)	TOTAL Hours				(A)	(B)

Date time diary commenced: _____

Total work hours usage = **(A)**: _____

Total work use percentage (%)
(work hours divided by total hours): _____

Date time diary finished: _____

Total hours usage = **(A + B)**: _____

Signed: _____

Dated: _____