

## 11 deductions you (probably) can't claim on your tax return

1. Generally, you can't claim a deduction for trips between home and work – it's considered private travel. This is true even if you do minor work-related activities between home and work (such as collecting mail), work outside normal business hours, are on-call or don't have access to public transport.
2. If you claim car expenses based on transporting bulky tools or equipment, it's not enough to simply choose to carry a few tools. In order to make a claim you need to show:
  - you need to use your bulky tools to do your job
  - your employer requires you to transport this equipment
  - there is no secure area to store the equipment at work.
3. You can't claim a deduction for car expenses that have been salary sacrificed.
4. You can't claim meal expenses for travel unless you are required to work away from home overnight.
5. You can't claim a deduction for private travel. If a trip was for work and personal reasons (for example, if you added a few days onto a business trip for sightseeing) you can only claim the work-related portion.
6. You can't claim a deduction for every day clothes you bought to wear to work (for example, a suit, black pants or a white shirt), even if you're required by your employer to wear them.
7. You can't claim a flat rate for cleaning eligible work clothes without being able to show how you calculated the cost.
8. You can't claim a deduction for higher education contributions charged through the HELP scheme.
9. You can't claim a deduction for self-education expenses if the course or study doesn't have a direct connection to your current (not future or desired) employment.
10. You can't claim a deduction for the private use portion of phone or internet expenses– only the work-related portion can be deducted.
11. You can't claim an up-front deduction for tools and equipment (eg, a laptop or safety equipment) that cost more than \$300. You can, however, spread your deduction claim over a number of years (depreciation)

The ATO website has lots of information about what you can and can't claim as a tax deduction, visit [ato.gov.au/deductions](http://ato.gov.au/deductions).

