

Expenses Cheat Sheet for Freelancers

Can be claimed as an expense



Home office expenses

- ✓ Home office equipment
- ✓ % of phone bill used for business
- ✓ Office supplies
- ✓ % of internet bill used for business
- ✓ Home office repair costs
- ✓ Computer/equipment repairs



Vehicle and travel expenses

- ✓ Fuel and oil used for work
- ✓ Vehicle repairs
- ✓ Motor vehicle loan interest
- ✓ Vehicle lease payments
- ✓ Motor insurance premiums
- ✓ Work-related travel costs



Business operation expenses

- ✓ Marketing costs
- ✓ Accounting fees
- ✓ Business banking fees
- ✓ Software subscription fees

Cannot be claimed as an expense



- ✗ Entertainment costs
- ✗ Childcare fees
- ✗ Personal expenses
- ✗ Traffic or parking fines
- ✗ Costs of running a side-business
- ✗ Personal travel expenses



*Source: <https://www.ato.gov.au/Individuals/Income-and-deductions/Deductions-you-can-claim/>

*This graphic is meant only as a general guide. Be sure to review the ATO's website for more information. Always speak with a certified tax accountant when reviewing your expenses.