

2021 Self Education Checklist

Self Education expenses are deductible when the course you undertake has a direct connection to your current employment.

You cannot claim the following:

- × HELP repayments
- × Rent, mortgage interest or rates
- × Meals whilst studying

Please bring with you the following information / documents to your appointment as applicable

- Tuition Fees (if paid directly by you)
- Computer Consumables (eg printer cartridges)
- Text Books
- Stationery
- Internet Usage – It is important to remember that it is only the self-education related portion of these costs that is deductible. Therefore the ATO requires you to show how you have identified a particular basis for your claim. This can involve a four week diary/log of your phone or internet use and applying that percentage to those costs. Please also ensure that you have receipts for all of these costs.
- Home Office Costs – these are based on a cents per hour basis, so please provide details of how many hours you have used your home for self-education study purposes.
- Student Services and Amenities Fees
- Travel costs/ motor vehicle car claim between home and your place of education and also between your work and place of education – please document the dates and kilometres travelled so that these can be included in your tax return if using your motor vehicle or alternatively where alternate means of travel is undertaken, please provide your travel receipts.
- Computers and Printers – Depreciation on items costing over \$300 (please remember that it only the self-education portion that can be claimed as described in the internet usage point above)

Please also remember that you can only claim deductions for expenses if you have actually incurred the cost and not if you have been reimbursed or paid for by your employer.