



 [Print whole section](#)

Using myDeductions

How to use myDeductions in the ATO app, our free tool to help you keep your deduction and income records in one place.

myDeductions



Use myDeductions, the free record-keeping tool in the ATO app that makes it easier to keep records in one place.

How to personalise myDeductions



How to personalise myDeductions for use as an individual, sole trader or both.

How to add expenses and trips in myDeductions



How to add your expenses, trips and working from home hours in myDeductions as an individual, sole trader or both.

How to add business income in myDeductions



How to add a record of business income in myDeductions as a sole trader.

How to upload myDeductions data

How to use myDeductions to upload your data to myTax or provide it to your tax agent.

Capture and back up records or disconnect from myDeductions

How to capture and back up myDeductions records and disconnect from cloud backup services.

Tax professionals using myDeductions

How to access and use myDeductions records your clients send to you.


QC 46409

myDeductions

Use myDeductions, the free record-keeping tool in the ATO app that makes it easier to keep records in one place.

Last updated 15 May 2026

Media: A quick demonstration of myDeductions

<https://tv.ato.gov.au/ato-tv/media?v=bd1bdiubgosc84>  (Duration: 1:09)

Access to myDeductions

You can access the myDeductions tool through the ATO app. Using the ATO app makes it easier and more convenient to keep records in one place, including photos of your receipts and invoices.

As an individual (employee) you can record your expenses and work-related trips (car expenses).

As a sole trader you can record your expenses, work-related trips (car expenses) and income.

To use the myDeductions record-keeping tool:

- download the [ATO app](#) to your smart device
- access the myDeductions tool
 - if you haven't logged into the ATO app, myDeductions can be accessed from the quick link on the ATO app home screen, this is the screen you see when you first open the app
 - if you have logged into the ATO app, you can find myDeductions by selecting the **More** button and then selecting **myDeductions**
- select if you'd like to use the tool as an individual (generally or as an employee), as a sole trader (business) or both.

Records you add are stored locally on your device. You should back up your data to a separate location regularly using the **Back up** feature in myDeductions in case your device is broken, lost or stolen as this isn't an automatic process.

Record keeping with myDeductions

As an individual or employee, you can:

- use the myDeductions tool to keep records of your
 - working from home hours
 - work-related expenses (for example your work from home expenses)
 - work-related trips (for example a logbook for car expenses)
 - general expenses (for example the cost of managing your tax affairs or gifts and donations you make)
- upload these records at tax time to make lodging your tax return easier.

As a sole trader, you can:

- use the myDeductions tool to keep records of your
 - business income
 - business expenses

- upload your records at tax time to make lodging your tax return easier
- share your data by emailing it to your registered tax agent.

If you're a sole trader with a [primary production](#) business or [personal services income](#) you can:

- record your business income and expenses
- share your records on myDeductions by emailing it to your registered tax agent.

You **shouldn't** upload your records as income will pre-fill incorrectly to your tax return.

To share your records via email using an iPhone or iPad (iOS), you will need to have the Apple Mail app installed on your device.

Using myDeductions at tax time

Whether you lodge your own tax return or use a tax agent, [using myDeductions](#) can help you organise and keep your tax records.

When you are ready to prepare your tax return you can:

- email your records, to either
 - yourself
 - your tax agent
- upload your records to us to be ready to pre-fill your tax return, then either
 - you can lodge your tax return
 - your tax agent can access the records you upload through their practice management software.

If you download the ATO app and use the myDeductions tool:

- Only record your information on a single device throughout the year, because you can't consolidate sets of records and you can only upload once per financial year.
- Multiple people can't use one device.

- Backup your data to a separate location regularly in case your device is broken, lost, stolen, or before you choose to update to a new smart device.

QC 52615

How to personalise myDeductions

How to personalise myDeductions for use as an individual, sole trader or both.

Last updated 15 May 2026

Before you start to use the tool

To use myDeductions, you'll need to download the [ATO app](#) from Google Play or the App Store.

For help when you're using myDeductions, select the '?' symbol at the top right of the screen.

Open the ATO app and select the myDeductions tool. You'll see a **Personalisation** screen, where you can choose if you'd like to use the tool as an employee (or individual), a sole trader, or both.

The myDeductions tool doesn't allow multiple users to use the app on the same device. To correctly record your data, make sure you only record one person's data (whether employee, business or both) in the tool.

Employee and general records

If you are an employee, you can use myDeductions to keep records of your work and general expenses and to make lodging your tax return easier.

If you are not an employee, you can still record your general expenses, such as gifts and donations and the cost of managing your tax affairs.

If you choose to use the myDeductions tool for your records as an employee or for your general records, you can:

- [Add expenses, trips and working from home hours](#)
- [Capture your receipts.](#)

Sole traders and business records

If you are a sole trader, you can use the myDeductions tool to keep records. You can:

- [Add business income](#)
- [Add expenses and trips](#)
- [Capture your receipts](#)

Most sole traders can also upload their records to make lodging their tax return easier, however you shouldn't do this if you have either:

- a [primary production](#) business
- [personal services income](#) and associated expenses.

QC 72711


Expenses, trips and working from home hours in myDeductions

How to add your expenses, trips and working from home hours in myDeductions as an individual, sole trader or both.

Last updated 15 May 2026

How to add an expense

Watch the following video to see how to add an expense using myDeductions.

Media: How to add an expense using myDeductions
<https://tv.ato.gov.au/ato-tv/media?v=bd1bdiubgosjsj>  (Duration: 0:54)

What expenses to record

What expenses you record and how depend on whether you chose to use the myDeductions tool for your records as:

- an [employee](#) (or for your general records)
- a sole trader (for your [business records](#))
- both an employee (or for your general records) and as a sole trader.

Employee and general records

Use myDeductions to record the following expenses:

- car expenses (work or self-education)
- work-related travel
- work-related uniform
- work-related self-education
- other work-related expenses
- gifts or donations
- cost of managing tax affairs
- interest deductions
- dividend deductions
- other deductions.

If you aren't sure, you can also select the option **Decide later**.

If you are claiming deduction types not listed here, you will need to enter them directly into your tax return.

Business records

If you are a sole trader, you can record the following deduction types:

- repairs and maintenance
- motor vehicle expenses
- all other expenses.

You should only record income in myDeductions if you're a sole trader with simple tax affairs – that is, you don't have primary production business or personal services income. Only record your business income.

Common issues with adding expenses

Common issues with adding expenses are:

- [100% claimable expenses](#)
- [Cost of managing tax affairs](#)
- [If you make a mistake](#)

100% claimable expenses

If your expense was for both work and private purposes, you can only claim a deduction for the work-related portion. At question 'Is this 100% claimable?' switch this to **off**. Then enter either a dollar value or percentage share for the amount of the expense that you are entitled to claim.

Media: How to claim the work-related part of your expenses using myDeductions

<https://tv.ato.gov.au/ato-tv/media?v=bd1bdiubgosjsf> [↗](#) (Duration: 0:51)

Cost of managing tax affairs

In myDeductions, you can record the cost of managing tax affairs (COMTA) expenses as:

- **Litigation costs**
- **Other expenses incurred in managing your tax affairs**
- **Decide later.**

Before 1 July 2018, all COMTA expenses incurred were recorded as one expense type. The update to myDeductions on 1 July 2018 allowed COMTA expenses to be recorded as either:

- litigation costs
- other expenses incurred in managing your tax affairs.

There is another field in your tax return – ATO interest. However, this isn't included in myDeductions as we pre-fill this information into your tax return directly from our systems.

If you make a mistake

If you make a mistake, you can delete any recorded expense, as long as you haven't already uploaded it. Delete your expense by opening the record and selecting the **Delete** button.

If you have already uploaded the data when you realise there is a mistake, you can't change that year's information within myDeductions. Instead, change the data in your myTax return before you submit it.

Add your trips

How to add and manage your work-related car expenses with myDeductions:

- [Adding, editing and deleting a vehicle](#)
- [Trip recording options](#)
- [Start logbook](#)
- [Common issues with adding trips](#)

Media: How to add a vehicle and manage your car trips using myDeductions

<https://tv.ato.gov.au/ato-tv/media?v=bd1bdiubgosjsg>  (Duration: 1:31)

Adding, editing and deleting a vehicle

Before you can add a trip, you have to add a vehicle.

If no trips or expenses have been added against a vehicle, you can edit or delete that vehicle record under **Settings, Vehicle settings**.

However, once you record a trip or expense against a vehicle, that vehicle will always show in myDeductions (even in later years or if you delete trip records). You will only be able to edit certain fields for these vehicles.

Trip recording options

myDeductions provides 3 tracking options for you to record your car trips:

- **Add point to point trip** works out the shortest route between the start and end addresses you have entered. The tool works out the distance in kilometres and adds it to your record.
- **Add GPS trip** tracks your route to work out the distance you travel
 - If you lose GPS signal during the trip, myDeductions will estimate the route and distance.
 - GPS uses more battery power and data than the other options, so consider the length of your trip.
- **Add odometer trip** is the most accurate option. Use this option if you are using the [logbook method](#) to calculate your work-related car expenses.

Start logbook

Select **Start logbook** from the **Add trip** screen, enter the logbook start date and your selected vehicle's starting odometer reading.

Your logbook must cover at least 12 continuous weeks. You will be required to enter your vehicle's closing odometer reading. When you select **Save**, you have created a valid logbook. After this, you can choose to stop your logbook by selecting **Close logbook** from the **Add trip** screen. As long as your [logbook remains valid](#), you don't need to keep recording each trip.

You still need to record all relevant expenses for that vehicle if you want to make a deduction claim for the expenses.

Common issues with adding trips

The following are common issues users find when adding trips:

- [Recording regular and multiple trips](#)
- [Recording trips when you're both an employee and a business owner](#)
- [Using a logbook when you are both an employee and a business owner](#)
- [Manual override of GPS or point-to-point trip record](#)
- [Self-education trip type](#)
- [If you make a mistake](#)

Recording regular and multiple trips

If you make the same trips regularly, you can save them as a 'favourite'. To add a favourite:

1. Go to **Add trip**.
2. Select **Add point to point trip**.
3. Enter the details, then select **Save as a favourite trip**.

Once you've made a favourite trip, click into the favourite trip and select **save** to record the trip.

Record multiple trips at once by adjusting the **Record multiple trips?** number. For example, if you make the same trip 3 times every week, enter '3' as the number of trips at the start of the week.

Recording trips when you're both an employee and a business owner

If you're a sole trader, but the trip is for your work as an employee, make sure the **Is this trip for your business?** option is off. In the **Purpose of trip** section select either:

- Employee – work
- Employee – self-education.

If the trip is for your business, make sure the **Is this trip for your business?** option is on.

Using a logbook when you are both an employee and a business owner

You will need to record all your car expenses as a business expense. To do this, ensure the **Is this transaction for my business?** option is on when you add a Motor vehicle expense.

Manual override of GPS or point-to-point trip record

When using the GPS and point-to-point trip recording methods, the tool uses Google Maps to determine the start and end addresses and distance travelled.

If the address or distance details recorded don't accurately reflect the trip you took, override them by moving the switch to the on position at the question **Manually enter address or km?**

Self-education trip type

When you select **Self-education** for the trip type, the question **Is this travel you can claim?** will appear on the screen.

For work-related self-education, you can claim the cost of daily travel from your:

- home to your place of education and back
- work to your place of education and back.

However, you can't claim the cost of the last stage of your travel from:

- home to your place of education, and then to work
- work to your place of education, and then to your home.

If you make a mistake

If you make a mistake you can delete any recorded trip, as long as you haven't already uploaded it. Delete your trip by opening the record and selecting the **Delete** button.

If you have already uploaded the data when you realise there is a mistake, you can't amend that year's information within myDeductions. Instead, amend the data in your myTax return before you submit.

Adding working from home hours in myDeductions

To claim deductions for working from home, you must keep a record of the number of actual hours you work from home during the entire

income year. The working from home (WFH) hours record keeping tool in myDeductions provides a simple way to:

- record your working from home hours on a daily basis
- store your accumulated working from home hours
- extract and email a CSV file containing your myDeductions records, including your working from home hours
- upload your myDeductions data to pre-fill your myTax record (if you choose the fixed rate method to claim working from home expenses).

Choosing a method to calculate your WFH expenses

There are 2 methods available to calculate your working from home expenses:

- [Fixed rate method](#)
 - an amount per work hour for additional running expenses
 - allows separate claims for expenses not covered by the fixed rate, such as the decline in value of depreciating assets
 - doesn't require you to have a dedicated home office.
- [Actual cost method](#)
 - the actual expenses you incur as a result of working from home.

If you choose the fixed rate method, the hours you have recorded within myDeductions will be used to calculate your working from home expense for the financial year and will be pre-filled into myTax when you upload.

If you choose to use the actual cost method, the hours you have recorded within myDeductions will not be calculated and will not be pre-filled into myTax when you upload. The total working from home hours you have recorded for the financial year can be used to manually calculate your working from home expenses.

You must keep records to show the expenses you incurred by working from home. The type of records you need to keep will depend on the method you choose to calculate your expenses.

To learn more about deductions for working from home expenses and your eligibility, see [Working from home expenses](#).

If you make a mistake

If you make a mistake, you can delete or amend your working from home hours record, as long as you haven't already uploaded it.

If you have already uploaded the data when you realise there is a mistake, you can't amend that year's information within myDeductions, instead, amend the data in your myTax return before you submit it.

QC 72712

How to add business income in myDeductions

How to add a record of business income in myDeductions as a sole trader.

Last updated 15 May 2026

If you chose to include business (sole trader) records, you can add your business income. If you chose to include only employee or general records, you won't see this option.

Only your business income should be recorded. If you earn any of the following income, add it into your tax return and don't record it in myDeductions:

- income earned as an employee
- income from which tax has been withheld because you didn't quote your ABN to one of your payers
- gross payments subject to [foreign resident withholding](#)
- income that was subject to a [PAYG voluntary agreement to withhold tax](#)
- income received under a [labour-hire arrangement](#) or from other specified payments
- [assessable government industry payments](#).

If you upload any other types of income apart from business income, the information will be pre-filled into the wrong sections of your tax return.

If you have business income from primary production or personal services income business, you can use the tool to record your income and expenses, however you should not upload your records as they will be pre-filled into the incorrect labels in your tax return.

If you make a mistake you can delete any recorded income, as long as you haven't already uploaded it. Delete your income by opening the record and selecting the **Delete** button.

If you have already uploaded the data when you realise there is a mistake, you can't amend that year's information within myDeductions. Instead, amend the data in your myTax return before submitting it.

QC 72713

How to upload myDeductions data

How to use myDeductions to upload your data to myTax or provide it to your tax agent.

Last updated 15 May 2026

Providing your data

When you have created all your records and you are ready to prepare your tax return, you can use myDeductions to either:

- email your myDeductions records to your tax agent – see [Share data by email](#)
- [upload your myDeductions records to pre-fill your myTax](#), so that you or your tax agent can lodge your tax return.

Before you upload

You can only upload your records once for each financial year's return. Once uploaded you'll no longer be able to amend that year's

information in myDeductions. Before you upload your data to us, make sure your records are complete and accurate.

If you find a record that is wrong, you can delete it as long as you haven't already uploaded it. Delete it by opening the record and selecting the **Delete** button. If you have already uploaded the data, amend the data in your myTax return before you submit.

Steps to upload your data to lodge your tax return

1. Complete your records in myDeductions.
2. You can only upload from 1 July each year and only after you have installed the latest version of the ATO app.
3. You must have a myGov account that's linked to us.
4. From the myDeductions home screen, select
 - **Settings**
 - **Upload to tax return**, then follow the prompts.
5. We will pre-fill your tax return for you with the data provided. You or your tax agent can use this information to lodge your tax return.

For myTax users, if you upload your data:

- *before* you have started myTax, your data will be pre-filled for you.
- *after* you have started myTax, to pre-fill your data follow these steps:
 - Go to the 'Personalise return' screen
 - expand the 'Did you use the ATO app's myDeductions tool during the year?' panel by selecting the 'How to upload' link
 - Select **Get myDeductions** in the panel to pre-fill your return with your data. myTax will display a message to indicate whether your deductions have been included.

Common issues with uploading to your tax return

Common issues with uploading to your tax return are:

- [Upload errors](#)
- [Checking your data after upload](#)
- [What your tax agent can see](#)
- [Remove records you've uploaded from your device](#)
- [How we access and use your myDeductions data](#)

Upload errors

If you are having trouble uploading your data, see [Help and support for online services – individuals](#).

Checking your data after upload

If you, or your tax agent, would like to check that your data has uploaded correctly, you can access the upload report from the app.

The upload report shows which records were pre-filled into each of the income and deduction labels in myTax. The report also shows the amounts uploaded. Note that some values may be rounded in myTax.

To access the report, go to myDeductions settings, then **View upload summaries**., By selecting the report, you have the option to:

- **View result** – show the report on the device screen
- **Share via PDF** – convert the report into PDF to view, print or share (for example, by email, dropbox, Google drive or iCloud)
- **Share via email** – send an HTML version of the report by email
- **Delete result** – permanently delete the upload report.

You can print or share the **Upload summary report** to a computer or another device.

What your tax agent can see

If you have uploaded your data, your tax agent will receive the same information that is available to you in myTax.

Some of your income and expenses may have been grouped in order to be pre-filled. If your agent would like a copy of your individual income or expense records you can send them a spreadsheet, see [Share data by email](#).

Remove records you've uploaded from your device

You can delete most of your records within the myDeductions tool. However, once a trip or expense has been recorded against a vehicle, that vehicle will always be shown in myDeductions. To be able to delete any vehicle, all trips or expenses associated with that must be individually deleted first (including those from another year).

Before deleting your records, make sure you have a copy of your photos and data in case you later need to substantiate your claims. Businesses must keep their records for at least 5 years (some records need to be kept longer).

How we access and use your myDeductions data

We will only access or use your data when:

- you upload completed records from 1 July
- we need it for analytical purposes.

Your record-keeping obligations don't change – you will still need to keep a copy of your data and any associated evidence, for example photos, to substantiate your claims.

QC 72714

Capture and back up myDeductions or disconnect cloud backup

How to capture and back up myDeductions records and disconnect from cloud backup services.

Last updated 15 May 2026

Capture your receipts

You can attach photos of your receipts by taking a photo or using an existing photo. If you receive an electronic receipt, you can take a

screenshot and save this receipt on your mobile device. This will mean you won't need to print the electronic receipt to take a photo of it.

You're **not** required to keep your original paper receipts as long as you've kept electronic copies that are a true and clear reproduction of the original. With the myDeductions tool you can take or add a photo of your receipt. Photos must show the:

- name or business name of the supplier
- amount of the expense, expressed in the currency in which it was incurred
- nature of the goods or services
- day you incur the expense
- date of the receipt.

We recommend that you regularly back up your records and keep a copy of the photos so you can substantiate your claims, if needed.

Backup, email and restore records and delete your backup

How to regularly backup your myDeductions data to a separate location in case you lose or break your smart device.

Media: How to back-up myDeductions data

<https://tv.ato.gov.au/ato-tv/media?v=bd1bdiubgosjs8> 

(Duration: 1:20)

Why you should backup data

When you enter records in myDeductions, they're stored on your device. The ATO app doesn't automatically backup or send your data and photos to us. Therefore, we highly recommend that you regularly backup your data to a separate location in case you lose or break your smart device.

If you intend to change your device, you can use the backup and restore functionality to transfer your myDeductions records to your new device.

We also recommend you backup your data before updating to a newer version of the ATO app when an updated app becomes available.

How to backup data

You can use either the:

- **Backup** option on the myDeductions tool
- your own backup process for your Apple or Android device.

If you choose to back up your data using the option in the tool, a zip file will be created, which includes:

- your photos
- a spreadsheet with all of your data
- a computer system file that can be used to import your data back into the app
- a text file with instructions on how to import your backup data back into the app.

You can:

- [Backup to iCloud or Google Drive](#)
- [Backup to another location.](#)

Backup to iCloud or Google Drive

To back up myDeductions data within the ATO app to your:

- personal iCloud (for Apple users) select **Backup** on the myDeductions home screen and follow the prompts
- Google Drive (for Android users) select **Backup** on the myDeductions home screen and follow the prompts.

If you haven't already connected the tool to your iCloud or Google Drive, do this by selecting:

- **Backup** from the myDeductions home screen
- the **Connect to your iCloud or Google Drive** link under the **Backup** button.

Backup to another location

To back up your data to another location, for example, a different cloud provider or by email, select the **Backup** button on the myDeductions home screen:

- if you haven't already connected the ATO app to your iCloud or Google Drive, select the **Backup** button
- if you have connected, select the **Or backup to another location** link.

How to restore or delete a backup file

You can restore or delete your backup file from:

- [iCloud or Google Drive](#)
- [Another location](#)

iCloud or Google Drive

To restore or delete a backup file from your iCloud or Google Drive:

- select **Backup** on the myDeductions home screen
- select the file you want to restore or delete from the list at the bottom of the screen and select the relevant option.

If you're restoring onto a new device, you need to connect to your iCloud or Google Drive again to access your backup files from within the ATO app by selecting the **Connect to your iCloud or Google Drive** link on the **Backup** screen.

Another location

Go to the location of your backed up data and select the file.

Choose the **Export** or **Open file** option and then select the ATO app from the list.

In iOS, if 'ATO' doesn't appear, you may need to select **Open in** first.

In Android, if a list doesn't display you may have another app set as a default to open zip files with. Clear defaults by going to:

- **Device settings**
- then **Apps**, then the app it is opening with (for example, 'My Files')
- then select **Set as default**

- **Clear defaults.**

Share data by email

Use this option to email your records to:

- your tax agent
 - sending data to your tax agent lets you both see all of your records and trip details (photos are not included)
 - if your tax agent wants a copy of your photos, you'll need to create a backup file to send to them (iOS or Android)
- an email account for safe keeping
- a dropbox.

You can select data for one or multiple financial years to send in one file. myDeductions automatically creates a spreadsheet for you.

There is no limit as to how many times you can share your data.

To share by email, select **Settings**. If you're using an iPhone or Android device, select **Share via email** and myDeductions will create an email.

To share your records via email using an iPhone or iPad (iOS), you will require the Apple Mail app installed on your device.

Disconnect from backup services

If you want to disconnect from cloud backup services, follow these steps for the operating system your device uses.

Steps to disconnect myDeductions if you use:

- [iCloud \(iOS\)](#)
- [Google Drive \(Android\)](#)

iCloud (iOS)

To disconnect from iCloud:

1. Go to your device's **Settings**.
2. Select **Your Name** (Apple Account, iCloud+ and more.)

3. Select **iCloud**.
4. Find **Saved to iCloud** and select **See All**.
5. Scroll to find **ATO** then toggle it **Off**.

Google Drive (Android)

To disconnect through the ATO app:

1. Go to **myDeductions**.
2. Select **Settings**.
3. Select **Back up and restore**.
4. Select the overflow menu (typically 3 dots).
5. Select **Disconnect Google Drive account**.

To disconnect through your desktop:

1. Open **Google Drive**, go to **Settings**.
2. Select **Manage Apps**.
3. Select **Australian Taxation Office – Options**.
4. Select **Disconnect from Drive**.

If you have disconnected the ATO app from Google Drive, it won't change immediately in the ATO app. However, you will no longer be able to backup or restore from Google Drive.

QC 72715

Tax professionals using myDeductions

How to access and use myDeductions records your clients send to you.

Last updated 15 May 2026

Accessing your clients' data

If your client uses the upload feature in the myDeductions tool, you can access their data through the practitioner lodgment service (PLS). It will display the same information that is available to them in myTax. Some of their information may be consolidated for pre-filling.

Alternatively, your client can email you a spreadsheet (in CSV format) directly from the tool. This will provide you with the client's unconsolidated income and expenses. However, it will not include photos.

Accessing clients' photos

Follow these steps for your client's device.

To send photos and other data, your client must complete a backup in the ATO app. Once completed, photos and other data will be available in a .zip file which they can send to you. If you only require one or 2 photos, your client can open the .zip file and send you the individual photos.

Alternatively, your client can take a screenshot of the photos and send them directly to you.

Consolidating myDeductions data

The uploaded data provided to you through the PLS will be the same information available in myTax. The data is available as soon as your client has successfully completed the upload.

While individual records are uploaded, they may be added together so they can be pre-filled within the client's tax return.

To see what records went into each of the deduction labels, ask your client to send you their data, see [Share data by email](#).

Table: How uploaded myDeductions records are pre-filled

Label	How records will be pre-filled	Pre-fill limit
-------	--------------------------------	----------------

<p>Work-related car expenses</p>	<p>Each vehicle will be listed separately</p> <p>A calculation method may need to be selected if your client is eligible to use either the logbook or cents per kilometre method</p>	<p>Maximum of 10 vehicles</p>
<p>Work-related travel expenses</p>	<p>Individual expenses rolled up and grouped by sub-type for each vehicle</p>	<p>Display sub-category amount (max. 7)</p> <p>Display at vehicle level (up to 20, minus number of sub-categories)</p>
<p>Work-related uniform expenses</p>	<p>All items rolled up and grouped by sub-types</p>	<p>Up to 4 entries (sub types)</p>
<p>Work-related self-education expenses</p>	<p>Individual expenses rolled up and grouped by sub-types and vehicles</p>	<p>Up to 3 entries for sub-categories:</p> <ul style="list-style-type: none"> - General expenses - Repair expenses - Non-deductible expenses (sub-category not available from the 2022-23 financial year) <p>Display at vehicle level (up to 20, minus number of sub-categories)</p>
<p>Other work-related expenses</p>	<p>If there are 50 or less records, each record is displayed</p> <p>If there are more than 50 records, roll up and group by sub-type</p>	<p>< 50 records, all records will display</p> <p>>50, all records are rolled up and displayed at the</p>

		sub-category level
Gifts or donations	<p>If there are 20 or less records, each record is displayed</p> <p>If there are more than 20 records, roll up into a single entry</p>	<p>< 20 records, all records will display</p> <p>>20, all records are rolled up into one. Display one entry</p>
Cost of managing tax affairs	<p>If there are 20 or less records, each record is displayed</p> <p>If there are more than 20 records, roll up into a single entry</p>	<p>< 20 records, all records will display</p> <p>>20, all records are rolled up at sub-category level</p>
Interest deductions	<p>If there are 20 or less records, each record is displayed</p> <p>If there are more than 20 records, roll up into a single entry (only available from 2017–18)</p>	<p>< 20 records, all records will display</p> <p>>20, all records are rolled up into one. Display one entry</p>
Dividend deductions	<p>If there are 20 or less records, each record is displayed</p> <p>If there are more than 20 records, roll up into a single entry (only available from 2017–18)</p>	<p>< 20 records, all records will display</p> <p>>20, all records are rolled up into one. Display 1 entry</p>
Other deductions	<p>If there are 100 or less records, each record is displayed.</p> <p>If there are more than 100 records, roll up and group by sub-types (only available from 2017–18)</p>	<p>< 100, all records will display</p> <p>> 100, records rolled up into sub-category level</p> <p>Up to 4 sub-categories</p>

Election expenses	All election expenses rolled up and consolidated into a single entry. Rolled up from myDeductions expenses type 'Other deductions,' sub-type 'Election expenses' (only available from 2017–18)	Up to one entry
Business income	All income rolled up and consolidated into a single entry (only available from 2017–18)	Up to one entry
Business repairs and maintenance	All expenses rolled up and consolidated into a single entry (only available from 2017–18)	Up to one entry
Business motor vehicle expenses	All expenses and calculated trip values will be rolled up and consolidated into a single entry	Up to one entry
Business all other expenses	All expenses rolled up and consolidated into a single entry	Up to one entry

When your clients use myDeductions

When your clients use myDeductions:

- they can email you a spreadsheet (CSV format) or complete a backup file of their records with photos and receipts, at any time
- from 1 July each year, they can upload their records to us and you can access them through the PLS

- you can easily sort through expenses to work out what your clients can claim.

How we access and use your clients' myDeductions data

myDeductions saves data to your client's device and doesn't automatically send it to us. We can't see their myDeductions data unless they choose to send it to us.

We will only access or use your client's data when:

- they choose to upload it – this only includes data from your client's income, expenses, trips and logbooks, not the photos
- we need to verify information in their tax return
- we need it for analytical purposes.

Your clients' record-keeping obligations don't change – they need to keep a copy of their data and any associated evidence, such as photos, to substantiate their claims.

QC 72716

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).