### Internet diary

Taxpayer’s name

Tax file number

Year ended

Employer (if applicable)

Below is an example of an **Internet diary.** It is recommended taxpayers maintain a time/usage diary for at least **one month** in each income year where work items are used jointly for business/private usage. Remember where this is household internet, you must record everyone’s usage.

|  |
| --- |
| Internet Diary  |
| **Date**  | **Business hours/data**  | **Personal hours/data**  |
| ***Upload***  | ***Download***  | ***Upload***  | ***Download***  |
|              |              |              |              |              |
|  | **Total**  | **Total**  | **Total**  | **Total**  |
| **Divide Business hours/data by Total hours/data to business useage %** |

