### 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 %** | | | | |

