

## **Checklist of deductions by occupation**

Journalists journalist or a radio or television presenter  TR 95/14	Allowable deduction	
		No x)
<ul> <li>Internet access for the 'time usage cost' of researching a story on the Internet, including the work-related portion of the service provider's recurrent costs or costs associated with accessing secure Internet sites</li> </ul>	<b>✓</b>	
The cost of installing or connecting to the Internet		X
<ul> <li>Pay TV access payments (but only to the extent they are for work related purposes)</li> </ul>	✓	
<ul> <li>Pay TV access that is not work-related – i.e., for private purposes</li> </ul>		Х
<ul> <li>Newspapers and magazines used for researching an article or topic</li> </ul>	✓	
Newspapers and magazines used for private purposes		х
Social functions where the taxpayer is required, as an employee journalist, to report on that particular social function	<b>✓</b>	