

What Is Deductible For Property Investors?	
Property Management & Maintenance Expenses	
<ul style="list-style-type: none"> ○ Advertising for tenants – directly by you or where the agent charged you ○ Body corporate fees or Strata Title fees and charges ○ Cleaning ○ Gardening / Lawn Mowing ○ Pest Control ○ Security Patrol Fees 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Rates & Taxes	
<ul style="list-style-type: none"> ○ Water Rates, Charges & Usage ○ Council Rates ○ Land Tax 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Property Agent	
<ul style="list-style-type: none"> ○ Fees / Commission – including GST ○ Postage & Petties ○ Statement Fees and ○ Bank Charges / Fees ○ Lease Document Expenses ○ Letting Fees 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Administration Expenses Including:	
<ul style="list-style-type: none"> ○ Stationary used to maintain your rental records etc. ○ Postage on documents relating to property management ○ Telephone calls relating to property management ○ Legal expenses relating to debt collection or tenant problems ○ Electricity & Gas – where not covered by tenant 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Insurance	
<ul style="list-style-type: none"> ○ Landlords ○ Building ○ Contents ○ Public Liability 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
On Acquisition – From the Solicitor’s Settlement Letter	
<ul style="list-style-type: none"> ○ Balance of Council Rates ○ Balance of Water Rates ○ Balance of Body Corporate Fees 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Deductible – (Over a number of years)	
<ul style="list-style-type: none"> ○ Borrowing Expenses – deductible over the period of the loan where the loan is less than five years. Otherwise, deductible over five years. <p>Expenses Deductible include:</p> <ul style="list-style-type: none"> ○ Loan Application Fee ○ Lenders Legal Fees ○ Title Search Fees ○ Lenders Mortgage Insurance ○ Mortgage Registration Fees ○ Depreciation on Plant & Equipment ○ Depreciation on the Building Construction ○ Cost of installing any plant and equipment such as Hot Water Systems – are considered part of the cost of system – to be depreciated 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

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