



Telephone Calls

- Landlines

LOCAL CALLS (OUTGOING)

A. Number of business calls

B. Total number of calls

C. % of business calls [(A divided by B) x 100] %

D. Total expense on local calls \$

E. Business % (C x D)

Total cost of local calls \$

STD CALLS

F. As itemised on bills \$

RENTAL DEDUCTION

G. Business calls (incoming and outgoing)

H. Total calls (incoming and outgoing)

I. % of business use [(G divided by H) x 100]

J. Cost of telephone rental

K. Business portion (I x J) \$
