

## Home office worksheet

Taxpayer's name \_\_\_\_\_

Tax file number \_\_\_\_\_

Year ended \_\_\_\_\_

Employer (if applicable) \_\_\_\_\_

Under which method is the taxpayer claiming variable expenses of the home office?

\_\_\_\_\_  
 \_\_\_\_\_

**Home office claim (you can only use one method)**

### Home office running expenses:

These include the following:

gas; electricity; heating; lighting

#### Method 1: Standard method

	Number of hours home office used	x	Standard rate		Running expense claim
	_____ hours	x	45c per hour	=	\$ _____
01/03/2020 -30/06/2020	_____ hours	x	80c per hour	=	\$ _____

#### Method 2: ATO formula method

<i>Cost per unit of power, heat light etc.</i>	x	<i>Average units used per hour</i>	x	<i>Total income- producing hours (annual)</i>		
\$	x	units	x	hours	=	\$ _____

#### Method 3: Reasonable estimate method

##### Running costs

Gas		\$		
Electricity		\$		
Lighting		\$		
Heating		\$		
Other:		\$ _____		\$ _____
Business use percentage			x _____ %	
<b>Home office running expenses claim</b>				<b>\$ _____</b>

## **Occupancy expense**

Provide details of the total occupancy expenses

_____		\$
_____		\$
_____		\$
_____		\$ _____
Total occupancy expenditure		\$
Floor area of home office <i>(expressed in square metres)</i>	x	_____ m <sup>2</sup>
		\$
Total floor area	÷	_____ m <sup>2</sup>
<b>Occupancy expense</b>		<b>\$ _____</b>
<b>Running expenses</b>	+	<b>\$ _____</b>
<b>Total home office expenses</b> <i>(Occupancy + running expenses)</i>		<b>\$ _____</b>

