

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	=	\$ _____

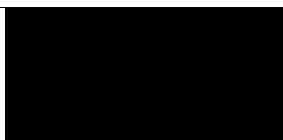
Method 2: ATO formula method

<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 _____ %
Home office running expenses claim		\$ _____



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 ²
		€	
Total floor area	÷		_____ m ²
Occupancy expense		€	=====
Running expenses	+	€	=====
Total home office expenses <i>(Occupancy + running expenses)</i>		€	=====
