

Home Office Usage Diary

Applicable when using the cents per hour (standard) method or the ATO actual (formula) method for claiming home office running costs

When claiming **home office running expenses** (e.g., electricity, gas, cleaning and depreciation of office furniture and furnishings), a taxpayer wishing to use either the **cents per hour (standard) method** or the **ATO actual (formula) method** (Refer to the **Home Office Worksheet**) should keep a record of each time their relevant area at home (e.g., a home office) is used for **work or business purposes**, in order to verify the deductible portion claimed.

Where the use of the relevant area (e.g., a home office) is regular and consistent throughout the year, the ATO generally accepts that a time usage record or diary can be kept for a **representative four-week period**, to work out the pattern of use for the entire year. In this case, adjustments should be made to reflect any periods of absences (e.g., annual leave).

Taxpayer's name

Tax file number

Year ended

TOTAL Hours				
<p>Summary</p> <p>Date time diary commenced</p> <p>Date time diary finished</p> <p>Total work hours usage</p>				

Signed (taxpayer)

Date