

## 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

<b>Number of Hours home office used</b>	<b>x</b>	<b>Standard rate</b>	<b>Running expense claim</b>
_____ hours	x	<b>34c per hour</b>	= <b>\$ _____</b>

#### 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	<b>\$ _____</b>
\$	x	Units	x	hours	x	<b>\$ _____</b>

**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  
(Expressed in square metres)

x \_\_\_\_\_ m<sup>2</sup>

\$

Total floor area

÷ \_\_\_\_\_ m<sup>2</sup>

**Occupancy expense**

\$ \_\_\_\_\_

**Running expenses**

+ \$ \_\_\_\_\_

**Total home office expenses**

\$ \_\_\_\_\_

(Occupancy + running expenses)