



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	26c per hour	= \$ _____

Method 2: ATO formula method

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

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 _____ m²
(expressed in square metres) x

\$ _____

Total floor area _____ m² ÷

Occupancy expense \$ _____

Running expenses + \$ _____

Total home office expenses \$ _____
(Occupancy + running expenses)