**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; cleaning; mobile and data usage; computer and printing consumables.

# Method 1: Revised Fixed Rate Method

## Number of hours x Standard rate home office used

**Running expense claim**

\_\_\_\_\_\_ Hours x 67c per hour = $

# Method 2: ATO Actual Cost method

*Cost per unit x Average units x Total income-*

*of power, heat used per hour producing hours (annual) light etc.*

$ x units x hours = $

# Method 3: Reasonable estimate method

## Running costs

|  |  |  |
| --- | --- | --- |
| Gas  Electricity | $  $ |  |
| Lighting  Heating | $  $ |  |
| Other: (internet, mobile; 4 week indicative period)  Business use percentage  **Home office running expenses claim** | $ | $  x %  **$** |

|  |  |  |
| --- | --- | --- |
| **Occupancy expense**  Provide details of the total occupancy expenses |  | |
|  |  | $ |
|  |  | $ |
|  |  | $ |
|  |  | $ |
| Total occupancy expenditure |  | $ |
| Floor area of home office | x | m2 |
| *(expressed in square metres)* |  |  |
|  |  | $ |
| Total floor area |  | m2 |
| **Occupancy expense** |  | **$** |
| **Running expenses** | **+** | **$** |
| **Total home office expenses**  *(Occupancy + running expenses)* |  | **$** |