**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

|  |  |  |
| --- | --- | --- |
| GasElectricity | $$ |  |
| LightingHeating | $$ |  |
| 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)* |  | **$**  |