

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 _____

Home office usage diary				
Date:	Time work commenced	Time work finished	Total hours worked	Description
TOTAL Hours				
Summary				
Date time diary commenced			
Date time diary finished			
Total work hours usage				

Signed (taxpayer)..... Date