

Home office questionnaire

Taxpayer's name

Tax file number

Year ended

Address of property

1. Nature of your business/occupation:

2. What work activities are performed at home?

3. Would your employer (if you have one) support the need for you to maintain a home office?

YES/NO

If **no**, why do you believe a claim can still be made?

4. Under which method(s) is the home office running expenses being claimed?

- ATO formula method;
- Reasonable estimate method;
- Standard **52 cents per hour** method.
- COVID-19 **80 cents per hour** method (only from 1 March 2020 to 30 June 2020 – refer to PCG 2020/3).

What records have been maintained in order to substantiate your claim?

5. Do you understand the difference between occupancy and running expenses?

YES/NO

If a claim is being made for "occupancy expenses", please describe why you believe your home is a "place of business".

6. If you are claiming your “variable” home office expenses at **52 cents an hour** (or “all” your home office expenses using the COVID-19 **80 cents an hour** method from 1 March 2020 to 30 June 2020), have you kept a diary or some similar record of the number of hours you used your home office?

YES/NO

If **no**, then no claim can be made under these methods.

Taxpayer’s home office declaration

- A. *I confirm that I wish to make the above claim for home office expenses on the basis that I have incurred the above expenses in deriving my assessable income and I have the necessary records to substantiate my claim;*
- B. *My tax agent has explained to me the law as it relates to claims for home office expenses; and*
- C. *I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.*

Signed.....

Dated.....