

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	45c per hour	=	\$ _____

Method 2: ATO formula method

<i>Cost per unit of power, heat light etc</i>	x	<i>Average units used per hour</i>	x	<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
(Expressed in square metres)

x

_____ m²

\$

Total floor area

÷

_____ m²

Occupancy expense

\$ _____

Running expenses

+

\$ _____

Total home office expenses

\$ _____

(Occupancy + running expenses)