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.

This is also required under the **ATO’s temporary COVID-19 shortcut** **method** (i.e., 80 cents per hour method) applicable for the 2022 income year.

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** |
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|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL Hours** |  |  |  |  |
| **Summary**  Date time diary commenced  Date time diary finished  Total work hours usage | | | | |

**Signed (taxpayer)**  **Date**