#### 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 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 (from 1 March 2020 to 30 June 2022 – 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 2022), 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**