

Work related expenses worksheets

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
- heating
- lighting

Method 1: Standard methods

Number of Hours home office used	x	Standard rate	Running expense claim
_____ hours	x	67c per hour	= \$ <u> </u>

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 \$ <u> </u>

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)

NB If you are claiming depreciation on any office item eg computer you can claim under the Reasonable Estimate Method or Occupancy Expense Method or the cents per hour method and still claim for capital expenses.