

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
- 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>	<i>x</i>	<i>Average units used per hour</i>	<i>x</i>	<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)

\$ _____

NB If you are claiming depreciation on any office item eg computer you **MUST** claim under the Reasonable Estimate Method or Occupancy Expense Method as the cents per hour includes depreciation.