

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	52c per hour	= \$ _____
_____ hours	X	80c 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	_____ m ²	
	\$		
Total floor area	÷	_____ m ²	
Occupancy expense			<u>\$ _____</u>
Running expenses	+		<u>\$ _____</u>
Total home office expenses (Occupancy + running expenses)			<u>\$ _____</u>

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.