



Office: Unit 2/5 Warbler Court, High Wycombe WA 6057 **Phone:** (08) 9454 8408
Email: Info@FoothillsTaxationServices.com.au **Site:** FoothillsTaxationServices.com.au

Home office worksheet (running expenses and occupancy costs)

Taxpayer's name _____

Tax file number _____

Year ended _____

Home office running expenses

These include utilities such as gas, electricity, heating and lighting, as well as depreciation of home office furniture and furnishings. Home office running expenses do **not** include other deductible computer consumables and stationery, which may be separately claimed as a deduction (where appropriate).

The two most common methods used to claim home office running costs are the **cents per hour (standard) method** and the **ATO actual (formula) method**, both of which simply require a taxpayer to record the number of hours their home office was used for work or business.

Which method is being used to claim the home office running costs? (please tick)

- Method 1: Cents per hour (standard) method (i.e., 52 cents per hour for the 2019 income year)
- Method 2: ATO actual (formula) method

Note: you can only use one method

Please ensure that the taxpayer can appropriately evidence the hours worked in the home office. Refer to the **Home Office Usage Diary**.

Method 1: Cents per hour (standard) method

Number of hours home office used	x	Standard rate	=	Claim
_____ Hours	x	52c per hour	=	\$



Occupancy expenses

Occupancy expenses are only claimable where the home office is the taxpayer's 'place of business' or 'sole base of operations'. Refer to Taxation Ruling TR 93/30. These expenses include expenses such as appropriately apportioned rent, mortgage interest, rates and building insurance.

*Note: In many instances, taxpayers eligible to claim home office running expenses may **not** be eligible to claim a deduction for occupancy expenses where they do not satisfy the requirement outlined in TR 93/30.*

Total occupancy expenses

_____		\$
_____		\$
_____		\$
_____		\$ _____

Total occupancy expenses		\$
Floor area of home office (Expressed in square metres)	x	_____ m ²
		\$
Total floor area	÷	_____ m ²
Occupancy expense		<u><u>\$</u></u>
Running expenses	+	<u><u>\$</u></u>
Total home office expenses (Occupancy + running expenses)		<u><u>\$</u></u>

*Note: Where an area of the home is a place of business for part of the year only, it may be necessary for occupancy expenses to be apportioned on **both a floor area and a time basis**. The time apportionment should reflect the period during the income year in which the relevant area of the taxpayer's home room was used for income producing purposes.*