

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 **45 cents per hour** method.

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".

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*Other than for the acts or omissions of financial services licensees.

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6. If you are claiming your “variable” home office expenses at **45 cents an hour**, have you kept a diary of the number of hours you used your home office?

YES/NO

If **no**, then no claim can be made under this method.

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

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Home Office Running Expenses:

These include the following:

- gas
- electricity
- heating
- lighting

Method 1: Standard method

$$\begin{array}{rclcl}
 \text{Number of Hours home office} & & \times & \text{Standard rate} & \text{Running expense} \\
 \text{used} & & & & \text{claim} \\
 \text{_____ Hours} & & \times & 45\text{c per hour} & = \text{\$_____}
 \end{array}$$

Method 2: ATO formula method

$$\begin{array}{rclcl}
 \text{Cost per unit of power,} & \times & \text{Average units} & \times & \text{Total income – producing} \\
 \text{heat light etc} & & \text{used per hour} & & \text{hours (annual)} \\
 \text{\$} & \times & \text{Units} & \times & \text{hours} & \times & \text{\$_____}
 \end{array}$$

Signed.....

Dated

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

Signed.....

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