



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?

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Tax agent
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Hilary Wijeratne Pty Ltd is a Corporate Authorised Representative No. 1252707 of SMSF Advisers Network Pty Ltd
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4. Under which method is the home office running expenses being claimed?

- ATO formula method;
- Reasonable estimate method;
- Standard **52 cents per hour** method;
- COVID-19 **80 cents per hour** method (from 1 March 2020 to 30 June 2020 – refer to PCG 2020/3).

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”.

6. If you are claiming your “variable” home office expenses at **52 cents an hour** (or “all” your home office expenses using the COVID-19 **80 cents an hour** method from 1 March 2020 to 30 June 2020), have you kept a diary or some similar record of the number of hours you used your home office?

YES/NO

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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

Number of Hours home office used	x	Standard rate	=	Running expense claim
_____ Hours	x	52c per hour	=	\$ _____
_____ Hours	x	80c per hour	=	\$ _____
Total Claim			=	\$ _____

Method 2: ATO formula method

Cost per unit of power, heat light etc	x	Average units used per hour	x	Total income – producing hours (annual)
\$	x	Units	x	hours x \$ _____

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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 (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>

Signed

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