

## John Caine

B. Comm. (Accounting and Taxation)  
Associate Diploma of Business (Accounting)  
Vice Chancellors List Member  
NTAA 60290  
Tax Rego 82210005



**FOOTHILLS TAXATION SERVICES**  
PTY LTD

Trustee for the Foothills Family Trust  
ABN 83 163 325 525

## 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.

**For the 30 June 2020 year, consider using the COVID-19 temporary simplified method (shortcut method), applicable from 1 March 2020 to 30 June 2020 – refer to PCG 2020/3. Under this method, home office running costs can be claimed at a rate of 80 cents per work hour for all additional running expenses.**

<https://www.ato.gov.au/general/covid-19/support-for-individuals-and-employees/employees-working-from-home/>

### 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 **2020** 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	<b>52c</b> per hour	=	\$

