



Sangelictax Sangelictax

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“ Service with a Sangelic Touch ”

Home Office Expenses worksheets

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
- electricity
- heating
- lighting

Method 1: Standard method

Number of Hours home office used	x	Standard rate	Running expense claim
_____ hours	x	26c per hour	= \$ _____

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 \$ _____

The contents of this worksheet are confidential to the person it is addressed to please contact sender in the event it is not received by the intended person.



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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		\$ _____	
Running expenses	+	\$ _____	
Total home office expenses (Occupancy + running expenses)		\$ _____	

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