

Home office questionnaire

Name of taxpayer: _____ Year ended: _____

Address of property as home office: _____

Did you set up a room at home, which solely for work? Yes No

1. Nature of your business/occupation:

2. Did you see clients in your home office? What kind of work activity did you perform in the home office?

3. Would your employer (if you have one) support the need for you to maintain a home office? If no, please justify your claim.

Can you please provide a letter from your employer that they required you to work at home?

4. Were you required by your employer to work from home due to COVID-19?

5. There are 3 ways to claim home office expense.

- Using a fixed rate of 52 cents an hour for the period 1/7/2019 – 30/6/20. This rate covers expenses you incur for electricity and depreciation of office furniture
- Apportioning the actual costs incurred for the period 1/7/2019 – 30/6/20
- The Shortcut method: Introduced during COVID-19 to simplify how you calculate home office expenses. It uses a fixed rate of 80 cents an hour for the period 1/3/2020 – 30/6/2020, and covers the costs of electricity, depreciation of office furniture as well as home/mobile phone and home internet usage.

Please forward a record of the time spent in your home office on employment activities to us. The record should cover a representative period and a reasonable time (generally 4 weeks). Can you please advise what method you prefer?

If you would like to claim under either of the fixed rate methods, please advise the number of hours per week for the 2 periods (1/7/2019 – 29/2/2020) and (1/3/2020–30/6/2020), you spent in your home office.

If you would like to claim under apportioning the actual costs incurred, please provide the floor plan and measure in square metres of home office area and the area of total home, and the details of actual expenses.

6. If you are claiming “occupancy expenses”, please justify your home as a “place of business”. Occupancy expenses includes cost of owning or renting the house (such as rent or mortgage interest, council rates, and house insurance premiums etc.)
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Notes for Persons Signing Home office questionnaire

Running costs

If you perform some of your work from a home office, you may be entitled to a deduction for the costs you incur in running it, including:

- for home office equipment, such as computers, printers and telephones, the cost (for items costing up to \$300) or decline in value (for items costing \$300 or more).
- work-related phone calls (including mobiles) and phone rental (a portion reflecting the share of work-related use of the line) if you can show you
- are on call, or
- have to phone your employer or clients regularly while you are away from your workplace
- heating, cooling and lighting
- the costs of repairs to your home office furniture and fittings
- cleaning expenses.

Occupancy expenses

As an employee, you are generally not able to claim a deduction for occupancy expenses, which include rent or mortgage interest, council rates, and house insurance premiums.

Records you must keep

You must keep records of home expenses – these can be:

- receipts or other written evidence of your expenses, including receipts for depreciating assets you have purchased
- diary entries you make to record your small expenses (\$10 or less) totalling no more than \$200, or expenses you cannot get any kind of evidence for, regardless of the amount
- itemised phone accounts from which you can identify work-related calls, or other records, such as diary entries (if you do not get an itemised account from your phone company)
- a diary you have created to work out how much you used your equipment, home office and phone for business purposes over a representative four-week period.

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