

Home Office Expenses FACT SHEET



If your claim includes home office expenses, we need to know:

- How your home office use relates to producing your assessable income
- A list of your home office expenses
- How you have calculated your work-related usage of your home office - you need to provide these calculations
- Any records you made such as a **Four week Diary** to assist you in calculating your work-related usage, your private usage, and all other household members' usage of your home office

OTHER EXPENSES

If you provide **copies of original receipts** or other documentary evidence substantiating each item on the list:

- How each of these expenses was incurred in the course of earning your assessable income (this could be in the form of a table)
- If the item is used exclusively for work-related purposes (if not used exclusively for work-related purposes, provide your estimate of your work-related use of each expense)
- How you estimated the work-related portion of the expense
- Any records you made (such as a four week diary) to assist you in calculating your work-related usage, your private usage, and any other person's usage of the item.

For each item with a **total cost of more than \$300**, (or items which are part of sets costing \$300 or more) we need to know:

- What the item is and the date you purchased it
- If the item is part of a set, ie six chairs



PHONE EXPENSES

- A list of your telephone expenses this could be each month's bill amount, or your calculation of the work-related portion of each month's bill
- Copies of original receipts or other documentary evidence substantiating each item in the list
- How your phone expenses were incurred in the course of earning your income
- What your monthly phone package includes and your phone service provider's monthly bundle terms
- How you apportioned your phone expenses to cover your private usage
- Records that could support your apportionment method (for example itemised phone bills, or a 4 week call diary)



INTERNET EXPENSES

- A list of your internet expenses
- Copies of original receipts or other documentary evidence substantiating each item in each list
- How your internet expenses were incurred in the course of earning your assessable income
- What your monthly internet service package includes and the monthly bundle terms
- How you have apportioned your internet expense to cover your private usage, where appropriate, this may cover your streaming media usage
- Records which support your apportionment method



BRAMBLE & BRIAR

Good People.