

# 2020 Covid-19 Work from Home Deduction Checklist

Working from Home	Yes	No
Did you have a dedicated work area such as a home office when you worked from home?	Go to <b>PART B</b>	Go to <b>PART A</b>

## PART A

You are eligible to use the shortcut method of 80 cents for each hour you worked from home.

This will cover all expenses such as:

- phone expenses
- internet expenses
- the decline in value of equipment and furniture
- electricity and gas for heating, cooling and lighting

Please provide us with the number of hours you worked from home from 1 March 2020 to 30 June 2020.

## PART B

You are eligible to use the fixed rate method and actual cost method.

The fixed rate method of 52 cents for each hour you worked from home will cover all expenses such as:

- the decline in value of home office furniture and furnishings – for example, a desk
- electricity and gas for heating, cooling and lighting
- the cost of repairs to your home office equipment, furniture and furnishings

Please provide us with the number of hours you worked from home for the full financial year from 1 July 2019 to 30 June 2020.

In addition, you can also claim the actual costs incurred for the work related use of the following expenses:

- phone expenses
- internet expenses
- computer consumables and stationery – such as ink
- purchase of equipment – such as phones, computers and laptops

You will need to provide us with these expenses and the percentage of the use that is for work related purposes. You will have two use percentages this year:

- One covering your usual work pattern;
- and another for the Covid time of March 2020 to June 2020.

**PART B** continued

To claim the work-related portion of these expenses you must have records such as:

- **receipts** or other written evidence that shows the amount spent on expenses and depreciating assets you purchased
- **phone accounts** identifying your work-related calls and private calls to work out your percentage of work-related use for a representative period
- **a diary** that shows:
  - a representative four-week period of your usual pattern of working at home. This year you may have two representations being: one for your normal work patterns; and one for March 2020 to June 2020 during Covid.
  - any small expenses (\$10 or less) that you can't get a receipt for totalling no more than \$200
  - your work-related internet use
  - the percentage of the year you used depreciating assets exclusively for work.