



WORKING FROM HOME (WFH) - 2025/2026

EXPENSES (Actual Method) — RECOMMENDED METHOD

Electricity \$ _____ total paid Jul 25 — Jun 26 _____ % (office floor space)

Gas \$ _____ total paid Jul 25 — Jun 26

Internet: \$ _____ p/m _____ % (work use percentage)

Telephone: mobile \$ _____ p/m _____ % (work use percentage)

Have receipts for the following (please total/detail);

Ink & Stationery _____

Office supplies _____

Software _____

Cleaning (office space) _____

Other (please detail) _____

Equipment <\$300 _____

FIXED RATE METHOD — 70c per hour — No averaging allowed

You must have records for the entire year (diary, timesheets, roster) — No averaging allowed

Total hours WFH for the period July 1st, 2025 to June 30th, 2026 _____.

(By completing this you confirm you have your time records kept & available should they be requested).

The fixed rate method covers — electricity, gas, internet, mobile phone, stationery & office consumables
(Not claimed separately)

FIXED RATE METHOD does allow the cost of office equipment—acquisition &/or maintenance costs

Provide details;

- Hardware purchased (detail & date of purchase) _____
- Repairs & Maintenance of computer / office equipment _____
- Cleaning (only if you have a dedicated home office) _____

(An example of Working From Home Diary is overleaf)



w: abfpartners.com.au

Signed: _____ Date: / /