

Dear Nexis

I am aware that to claim an income tax deduction for working from home for the year ended 30 June 2023, I must meet certain criteria.

I therefore confirm the following:

- I have genuinely worked from home during the year in relation to my employment income, and the work I performed was substantive and directly related to my income producing activities;
- I am aware that minimal tasks such as occasionally checking emails or taking phone calls while at home will not qualify as working from home;
- As a result of working from home, I have incurred at least some of the following running expenses: electricity, gas (for heating, cooling and lighting), home and mobile internet or data expenses, mobile and home telephone expenses, stationery and computer consumables;
- In relation to the running expenses I have incurred, the invoices and bills are in my name, my spouse's name, both of our names, or are in the name of an unrelated party's name to which I contribute to the cost of jointly and can prove I contribute to the payment of these costs if required;
- I have kept receipts, bills or invoices of at least some of the running expenses I have incurred;
- I have kept a contemporaneous written record of the number of hours I worked from home for the year;
- I have not been reimbursed by my employer for any of the running costs I have incurred for working from home;
- I am aware I cannot claim an additional separate deduction for the running expenses listed above, regardless of whether or not they were incurred outside of the hours I was working from home;
- I am aware the ATO has published a practical compliance guide in relation to the new working from home guidelines, which I can refer to at any given time at the following link:  
<https://www.ato.gov.au/law/view/document?DocID=COG/PCG20231/NAT/ATO/00001>
- I am aware I may be able to claim a separate deduction for technology and office furniture for items such as desks, chairs, computers, keyboards and monitors, etc. and will provide these details separately if applicable;
- I am aware the ATO retains the right to review and/or amend my work from home deduction if they do not believe the claimed amount is true or accurate.

**The total hours I worked from home and wish to claim in my income tax return for the year ended 30 June 2023 is:**  
.....Hours

**Signed:**..... | **Date:**.....