

Dear Nexis

I am aware that to claim an income tax deduction for working from home for the year ended 30 June 2026, 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, such as in the form of a diary or timesheet record of hours worked from home;
- ☐ 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 along with the business use percentage of those 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 2026 is:

.....Hours

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