

## INCOME TAX DEDUCTIONS

### Home Office Expenses

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A schedule detailing the following must be prepared and retained for a period of five years should SARS request it:

What is the nature of the occupation and why is it necessary to maintain a study at home?

A copy of the service contract, service regulations or personnel code.

Does the employer place an office at his/her disposal at the workplace? Full details of any restrictions in the use of this office are to be furnished, as well as a letter of confirmation from the employer.

Is the work of such a nature that he/she is expected to work at home after hours? Full details of how frequently the home study is used as well as a statement confirming the use thereof is required from the employer.

Is the taxpayer required to use the home study to interview or supply information to clients or employees after hours?

Is the home study specifically equipped for purposes of the trade?

Is the study used regularly and exclusively for his/her work?

To what extent is the study indispensable to the proper carrying out of his/her tasks?

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