



## 2022 TAX RETURN CHECKLIST – INDIVIDUAL

**Name** \_\_\_\_\_

*If you select **YES** please provide \$ amount and/or supporting documentation*

### **INCOME – Please provide evidence**

1. Salary or wages .....  YES
2. Allowances (e.g. car allowance), earnings, tips, director's fees etc.....  YES
3. Employer lump sum payments .....  YES
4. Employment termination payments (ETPs) .....  YES
5. Australian Government allowances and payments - parenting payment (partnered),  
austudy, newstart, youth, partner, sickness and widow allowances etc .....  YES
6. Australian Government pensions and allowances - age pension, parenting payment (single)  
carer payment, bereavement allowance, age service pension etc .....  YES
7. Australian annuities and superannuation income streams .....  YES
8. Australian superannuation lump sum payments .....  YES
9. Attributed personal services income .....  YES
10. Interest .....  YES
11. Dividends (includes Dividend Reinvestments) .....  YES
12. Employee share schemes – discounts, taxing points, cessation times .....  YES
13. Income from partnerships and/or trusts .....  YES
14. Personal services income (PSI) .....  YES
15. Net income or loss from business .....  YES
16. Deferred non-commercial business losses .....  YES
17. Net farm management deposits or repayments .....  YES
18. Capital gains (Buy and Sell details).....  YES
19. Foreign entities
  - did you have direct or indirect interest in controlled foreign entities? .....  YES
  - did you transfer property or services to a non-resident trust? .....  YES
20. Foreign source income (including foreign wages & pensions) & foreign assets .....  YES
21. Rent (refer to "Rental Property Checklist") .....  YES
22. Bonuses from a life insurance company or friendly society .....  YES
23. Forestry managed investment scheme income .....  YES
24. Other income not listed elsewhere (please specify).....  YES

## DEDUCTIONS – Please provide evidence

### D1. Work-related car expenses (complete D1 worksheet)

cents per kilometre method (up to a maximum of 5,000 kms x \$0.72) .....  YES

log book method .....  YES

*Also refer to our website*

### D2. Work-related travel expenses

Vehicles other than cars (e.g. utility trucks or panel vans with a carrying capacity of

1 tonne or more) .....  YES

Tolls .....  YES

Parking .....  YES

Employee domestic travel with reasonable allowance .....  YES

– If the claim is more than the reasonable allowance rate, do you have receipts for your expenses? .....  YES

Overseas travel with reasonable allowance .....  YES

– Do you have receipts for accommodation expenses? .....  YES

– If travel is for 6 or more nights in a row, do you have travel records? (e.g. travel diary)  YES

Employee without a reasonable travel allowance (you must have receipts) .....  YES

– Did you incur and have receipts for airfares? .....  YES

– Did you incur and have receipts for accommodation? .....  YES

– Do you have receipts for hire cars (if applicable)? .....  YES

– Did you incur and have receipts for meals and incidental expenses? .....  YES

– Do you have any other travel expenses? .....  YES

Other work-related travel expenses (e.g., a borrowed car) .....  YES

### D3. Work-related uniform and other clothing expenses

Protective clothing and footwear .....  YES

Occupation specific clothing .....  YES

Non-compulsory uniform .....  YES

Compulsory uniform .....  YES

Laundry expenses .....  YES

Dry cleaning expenses .....  YES

Other claims such as mending/repairs, etc (please specify) .....  YES

## D4. Work-related Self-education expenses

Self-education expenses that are related to:

- Your work as an employee .....  YES
  - It is directly connected to your current work activities, and
  - It is to maintain or improve skills, or
  - It is likely to lead to increased income
- course fees (excludes HECS-HELP, HELP and SFSS) .....  YES
- books, stationery .....  YES
- depreciation .....  YES
- seminars .....  YES
- travel .....  YES
- other (please specify) .....  YES
- .....

## D5. Other work-related expenses (see worksheet below)

- Home office expenses (ATO rate \$0.52/hr OR % of bills based on hours & floor space used)  YES
- Home office expenses during COVID-19 (\$0.80/hr).....  YES
- Computer and software .....  YES
- Telephone/mobile phone (4 week representative period – itemised or diary evidence).....  YES
- Tools and equipment .....  YES
- Subscriptions .....  YES
- Union fees .....  YES
- Overtime meal expenses (paid under an award) .....  YES
- Depreciation .....  YES
- Sun protection & safety gear (i.e., sunscreen, sunglasses and hard hats) .....  YES
- Seminars and courses not at an educational institution .....  YES
- Any other work related deductions (please specify) .....  YES

## Other Deductions

- D6. Do you wish to use the 'Low-value pool' for assets costing less than \$1,000? .....  YES
- D7. Interest deductions .....  YES
- D8. Dividend deductions .....  YES
- D9. Gifts or donations .....  YES
- D10. Cost of managing tax affairs (Tax agent fees, ATO interest) .....  YES

## Other types of deductions (continued)

D11. Deductible amount of undeducted purchase price of a foreign pension or annuity .....  YES

D12. Personal superannuation contributions (limits apply) .....  YES

Full name of fund: ..... Account no: .....

Fund ABN: ..... Fund TFN:.....

(You must have confirmation from your fund allowing you to claim a tax deduction)

D13. Deduction for project pool .....  YES

D14. Forestry managed investment scheme deduction .....  YES

D15. Other deductions not listed elsewhere (please specify) .....  YES

.....  
.....

## Tax losses of earlier income years

L1. Do you have a tax loss from earlier years? .....  YES

## Tax offsets/rebates

T1. Are you a senior Australian? .....  YES

Are you a pensioner? .....  YES

T2. Did you receive an Australian superannuation income stream? .....  YES

T3. Did you make superannuation contributions on behalf of your spouse?.....  YES

T4. Did you live in a remote area of Australia (Zone Rebate) or serve overseas with the  
Australian defence force or the UN armed forces? .....  YES

T5. Did you maintain an invalid or invalid carer who is 16 years old or older?.....  YES

T6. Are you entitled to claim the landcare and water facility tax offset? .....  YES

T7. Early stage venture capital limited partnership .....  YES

T8. Early stage investor .....  YES

T9. Other offsets – Infrastructure borrowings scheme or JPDA.....  YES

## Other relevant information

- A1. Are you under 18? .....  YES
- A2. Did you become or cease being an Australian tax resident at any time during the year? .....  YES
- A3. Did you contribute after tax \$ into your superannuation fund? .....  YES
- A4. Are you a working holiday maker? .....  YES
- A5. Did a trust, partnership or company distribute anything to you on which family trust distribution has been paid .....  YES
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- A. Are you entitled to the Medicare levy exemption or reduction? .....  YES  
*(If yes, please specify):* .....
- B. Do you have a HECS/HELP liability or a student supplement loan debt? .....  YES  
*Early childhood education teachers, maths, science, education and nursing & midwifery graduates may be entitled to the HECS-HELP benefit*
- C. Did you make an election to have the TOFA rules apply to your financial arrangements? .....  YES
- D. Do you have a loan with a private company or have a company loan amount forgiven? .....  YES  
*(If yes, please specify) – (reviewer consider if deemed dividend in year):*
- E. Did you pay child support – if so how much did you pay? .....  YES
- F. Did you receive any tax-free government pensions or benefits? .....  YES
- G. Did you receive any target foreign income? .....  YES
- H. Do you have private health insurance? (please provide the annual tax statement).....  YES

## Spouse's Income Details

Your spouse's 2022 Adjusted Taxable Income \$ .....

Calculated as:-

- Your spouse's taxable income \$.....
- Add reportable fringe benefits amounts \$ .....
- Add reportable superannuation contributions \$ .....
- Add tax-free government pensions \$ .....
- Add target foreign income \$ .....
- Add net investment loss \$.....
- Less child support paid \$ .....

## Dependent Children

| Name  | Taxable income (or estimate) |
|-------|------------------------------|
| _____ | \$ _____                     |
| _____ | \$ _____                     |
| _____ | \$ _____                     |
| _____ | \$ _____                     |
| _____ | \$ _____                     |
| _____ | \$ _____                     |

## 2022 Tax return supporting worksheets

### Work-related car expenses (D1)

Make & Model \_\_\_\_\_

Purchase price and date \_\_\_\_\_

Legal owner's name \_\_\_\_\_

If using cents per kilometre method how many kilometres did you travel \_\_\_\_\_

If using log book:

- year log book was completed \_\_\_\_\_ work percentage of log book \_\_\_\_\_%
- odometer reading as at 30/06/2022 \_\_\_\_\_
- work percentage for year ending 30/06/2022 \_\_\_\_\_%

| Expense      | Notes                                                      | Amount (\$) |
|--------------|------------------------------------------------------------|-------------|
| Fuel         |                                                            |             |
| Registration |                                                            |             |
| Insurance    |                                                            |             |
| Services     |                                                            |             |
| Repairs      |                                                            |             |
| Tyres        |                                                            |             |
| Interest     | If new loan please provide a copy of the finance agreement |             |
| Depreciation | If new car please provide a copy of the purchase contract  |             |
| Other        |                                                            |             |
|              |                                                            |             |
| Parking      | Include at D2 travel not D1 car                            |             |
| Tolls        | Include at D2 travel not D1 car                            |             |

### Details of other work-related expenses (Item D5)

For industry based guides google 'ATO industry based guides'

| Date incurred | Description | Amount (\$) |
|---------------|-------------|-------------|
|               |             |             |
|               |             |             |
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