

2023 TAX RETURN CHECKLIST – INDIVIDUAL

Name _____

INCOME

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

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

cents per kilometre method (up to a maximum of 5,000 kms x \$0.78) YES

log book method YES

Also refer to our website

D2. Work-related travel expenses

Vehicles other than cars (e.g. vans, single cab utes, dual cab utes 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
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D5. Other work-related expenses (see worksheet below)

- Home office expenses (method 1 – actual costs) (costs x % of floor space used)..... YES
- Home office expenses (method 2 – fixed rate) (\$0.67/hr) MUST keep records – eg timesheets, rosters, diary or similar document you keep at the same time as when you work..... YES
- Technology expenses eg mobile phone, computer and software YES
- Telephone/mobile phone YES
- Tools and equipment YES
- Subscriptions YES
- Union fees YES
- Overtime meal expenses (paid under an award) 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

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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
- 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 2023 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)
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

2023 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 30/06/2023 _____
- work percentage for year ending 30/06/2023 _____ %

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 (\$)

2023 Tax return supporting worksheets continued....

Details of interest received (Item 10)

Bank	Account Holder(s)	Tax Withheld	Amount \$

Details of dividends received (Item 11)

Company	Date Paid	Unfranked Dividend \$	Franked Dividend \$	Imputation credits \$	TFN Amount Withheld \$

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