



## **2025 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 \$0.88) ..... ☐ YES

log book method ..... ☐ YES

*Also refer to our website*

### D2. Work-related travel expenses

Vehicles (e.g. vans, single cab utes, dual cab utes not designed to carry passengers) ..... ☐ 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

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### 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

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## 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 (method 1 – actual costs) (additional costs incurred) ..... ☐ YES
- Home office expenses (method 2 – fixed rate) (\$0.70/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 – special disability trust tax offset / exploration credits ..... ☐ 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 2025 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)
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____



## 2025 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 \_\_\_\_\_%
- opening odometer reading (01/07/2024) \_\_\_\_\_
- closing odometer reading (30/06/2025) \_\_\_\_\_
- work percentage for year ending 30/06/2025 \_\_\_\_\_%

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 (\$)

2025 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 \$

## Notes:

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