Dividend questionnaires and worksheets

Dividend questionnaire

**Taxpayer’s name**

**Tax file number**

**Year ended**

**Address**

1. Did you receive any dividends during the income year? **YES/NO**

If **no**, you do not have to complete the remainder of this

questionnaire and **no** amount is shown at **Item 11** of the

income tax return form.

2. Did you receive a franked dividend from a company for which

you were a shareholder for ***less than*** 45 days between the

day after the share was acquired and the date it was disposed? **YES/NO**

If **yes**, then please provide a list of the companies to which the above

statement relates, the amount of the dividend and the franking credit:

 Company Dividend Franking

 amount credit

3. If question 2 applies, were the total franking credits to which you were

 entitled during the year of income $5,000 or less? **YES/NO**

If **yes**, you are entitled to claim the franking credits mentioned above

without any restrictions.

If your franking credits were more than $5,000, then you will be unable
to claim the credits for the dividends that are listed at question 2.

NB: Please note that special rules apply in relation to franked dividends that are received from fixed and non-fixed trusts.

* + 1. Did you receive any unfranked dividends during the year of income? **YES/NO**

If **yes**, please provide a list of the companies that paid the unfranked dividends

and the amount of the dividend:

 Company Dividend Franking

 amount credit

* + 1. Did you receive any franked dividends during the year of income? **YES/NO**

If **yes**, please provide a list of the companies that paid the franked

dividends, the dividend amount and franking credits attaching to the dividends.

 Company Dividend Franking

 amount credit

6. Did you receive any dividends during the year from which TFN withholding

tax was deducted because the company paying the dividend did not

have your TFN? **YES/NO**

If **yes**, please provide the details of the company, the amount of TFN

withholding tax deducted and the dividend paid.

 Company TFN withholding Dividend Franking

 Tax amount credit

7. Did you receive any unfranked dividends during the year from which non-resident

 withholding tax (WHT) was deducted **or** should have been deducted? **YES/NO**

If **yes**, please provide the details of the company, whether there was

withholding tax deducted, the amount of withholding tax deducted and the dividend paid.

 Company WHT deducted? WHT deducted Dividend

 **YES/NO** (if any) amount

**Note**: Dividend non-resident WHT (withholding tax) is only required to be paid by **non-residents** who have received unfranked dividends. If no withholding tax has been deducted from unfranked dividends received and you are a non-resident then you should declare the dividends in your tax return. If WHT has been deducted from the unfranked dividends received, or the dividends are fully franked, the dividend income is exempt and does not need to be declared in your income tax return.

**Taxpayer’s dividend declaration**

1. I confirm that the above details in relation to dividends is correct;
2. My tax agent has explained to me the law and income tax lodgment requirements as they relate to receiving dividends; and
3. I understand that if I have any further queries it is my responsibility to raise them with my tax agent or request a Private Binding Ruling from the ATO.

**Signed**

**Dated**