## **2022 Individual Tax Return Checklist**

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| **Income – Please provide evidence** | **Yes** | **No** | **Unsure** |
| **1. Salary or wages** |  |  |  |
| **2. Allowances, earnings, tips, director’s fees etc.** |  |  |  |
| **3. Employer lump sum payments** |  |  |  |
| **4. Employment termination payments** |  |  |  |
| **5. Australian Government allowances and payments like Newstart, Youth Allowance and Austudy payments** |  |  |  |
| **6. Australian Government pensions and allowances** |  |  |  |
| **7. Australian annuities and superannuation income streams** |  |  |  |
| **8. Australian superannuation lump sum payments** |  |  |  |
| **9. Attributed personal services income** |  |  |  |
| **10. Gross Interest** |  |  |  |
| **11. Dividends** |  |  |  |
| **12. Employee share schemes** |  |  |  |
| **13. Distributions from partnerships and/or trusts** |  |  |  |
| **14. Personal services income (PSI)** |  |  |  |
| **15. Net income or loss from business (as a sole trader)** |  |  |  |
| **16. Deferred non-commercial business losses** |  |  |  |
| **17. Net farm management deposits or repayments** |  |  |  |
| **18. Capital gains** |  |  |  |
| **19. Foreign entities:** |  |  |  |
| **– Direct or indirect interests in a controlled foreign company** |  |  |  |
| **– Transfer of property or services to a non-resident trust** |  |  |  |
| **20. Foreign source income (including foreign pensions) and foreign assets or property** |  |  |  |
| **21. Rent** |  |  |  |
| **22. Bonuses from life insurance companies or friendly societies** |  |  |  |
| **23. Forestry managed investment scheme income** |  |  |  |
| **24. Other income (please specify below)** |  |  |  |

| **Deductions – Please provide evidence** | **Yes** | **No**  | **Unsure** |
| --- | --- | --- | --- |
| **D1. Work-related car expenses**  |
| **– Cents per kilometre method (up to a maximum of 5,000 kms)** |  |  |  |
| **– Log book method** |  |  |  |
| **Have any car expenses been reimbursed by your employer?** |  |  |  |
| **D2. Work-related travel expenses** |
| **Employee domestic travel with a reasonable travel allowance** |  |  |  |
| **– If the claim is more than the reasonable travel allowance rate, do you have receipts for your expenses?** |  |  |  |
| **Overseas travel with a reasonable travel allowance** |  |  |  |
| **– Do you have receipts for accommodation expenses?** |  |  |  |
| **– If travel is for 6 or more nights in a row, do you have travel records? (e.g. a travel diary)** |  |  |  |
| **Employee without a reasonable travel allowance** |  |  |  |
| **– Did you incur and have receipts for airfares?** |  |  |  |
| **– Did you incur and have receipts for accommodation?** |  |  |  |
| **– Did you incur and have receipts for hire cars (if applicable)?** |  |  |  |
| **– Did you incur and have receipts for meals and incidental expenses?** |  |  |  |
| **– Do you have any other travel expenses?** |  |  |  |
| **Have any travel expenses been reimbursed by your employer?** |  |  |  |
| **Other work-related travel expenses (e.g., a borrowed car, public transport)** |
| ***(Please specify)*** |
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| **D3. Work-related clothing, laundry and dry cleaning expenses** |
| **Protective clothing** |  |  |  |
| **Occupation specific clothing** |  |  |  |
| **Non-compulsory uniform** |  |  |  |
| **Compulsory uniform** |  |  |  |
| **Conventional clothing** |  |  |  |
| **Laundry expenses (up to $150 without receipts)** |  |  |  |
| **Dry cleaning expenses** |  |  |  |
| **Other claims such as mending/repairs, etc (please specify)** |  |  |  |
| **Have any clothing, laundry and dry cleaning expenses been reimbursed by your employer?** |  |  |  |
| **D4. Work-related self-education expenses** |
| **Course taken at educational institution:** |
| **– Union fees** |  |  |  |
| **– Course fees** |  |  |  |
| **– Books, stationery** |  |  |  |
| **– Travel** |  |  |  |
| **– Other (please specify)** |  |  |  |
| **Have any self-education expenses been reimbursed by your employer?** |
| **D5. Other work-related expenses** |
| **Home office expenses (including working from home due to COVID-19)** |  |  |  |
| **Computer and software** |  |  |  |
| **Telephone/mobile phone** |  |  |  |
| **Tools and equipment** |  |  |  |
| **Subscriptions and union fees** |  |  |  |
| **Journals/periodicals** |  |  |  |

| **Deductions – Please provide evidence** | **Yes** | **No**  | **Unsure** |
| --- | --- | --- | --- |
| **D5. Other work-related expenses *(continued…)*** |
| **Depreciation**  |  |  |  |
| **Sun protection products (i.e., sunscreen and sunglasses)** |  |  |  |
| **Seminars and courses not at an educational institution** |  |  |  |
| **Any other work related deductions (please specify)** |  |  |  |
| **Have any other work-related expenses been reimbursed by your employer?** |
|  |
| **Other types of deductions** |
| **D6. Low value pool deduction** |  |  |  |
| **D7. Interest deductions** |  |  |  |
| **D8. Dividend deductions** |  |  |  |
| **D9. Gifts or donations** |  |  |  |
| **D10. Cost of managing tax affairs*** **Interest charged by the ATO (e.g., including SIC and GIC)**
* **Litigation costs**
* **Other expenses incurred in managing tax affairs**
 |  |  |  |
| **D11. Deductible amount of undeducted purchase price of a foreign pension or annuity** |  |  |  |
| **D12. Personal superannuation contributions** |  |  |  |
| **Full name of fund: Account no:** **Fund ABN: Fund TFN:**  |
| **– Have you provided the fund a notice of intention to deduct the contribution?** |  |  |  |
| **– Has this notice been acknowledged by the fund?** |  |  |  |
| **D13. Deduction for project pool** |  |  |  |
| **Other types of deductions (continued)** |
| **D14. Forestry managed investment scheme deduction** |  |  |  |
| **D15. Other deductions (please specify)** |  |  |  |
| **Have any amounts at D6 to D15 been reimbursed by your employer?** |
|  |
| **L1. Tax losses of earlier income years** |  |  |  |

| **Tax offsets/rebates – Please provide evidence** | **Yes** | **No**  | **Unsure** |
| --- | --- | --- | --- |
| **T1. Are you a senior Australian or a pensioner?** |  |  |  |
| **T2. Did you receive an Australian superannuation income stream?** |  |  |  |
| **T3. Did you make superannuation contributions on behalf of your spouse?** |  |  |  |
| **T4. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed force in the 2022 income year?** |  |  |  |
| **T5. Did you maintain a dependant who is unable to work due to invalidity or carer obligations in the 2022 income year?** |  |  |  |
| **T6. Are you entitled to claim the landcare and water facility tax offset?** |  |  |  |
| **T7. Are you involved in an early stage venture capital limited partnership?** |  |  |  |
| **T8. Are you an early stage investor in an early stage innovation company?** |  |  |  |
| **T10. T9. Are you entitled to any other non-refundable tax offsets?** |  |  |  |
| **T11. T10. Are you entitled to any other refundable tax offsets?** |  |  |  |

| **Other relevant information – Please provide evidence** | **Yes** | **No**  | **Unsure** |
| --- | --- | --- | --- |
| **A. Are you entitled to the Medicare levy exemption or reduction in the 2022 income year?** |  |  |  |
| ***(If yes, please specify)*** |
| **B. Did you and your spouse/dependants have private health insurance in the 2022 income year?*****(If yes, please provide the annual statement received from your health fund)*** |  |  |  |
| **C. Were you under the age of 18 on 30 June 2022?** |  |  |  |
| **D. Did you become an Australian tax resident at any time during the income year?** |  |  |  |
| **E. Did you cease to be an Australian tax resident at any time during the income year?** |  |  |  |
| **F. Did you make a non-deductible (non-concessional) personal super contribution?** |  |  |  |
| **G. Do you have a HELP liability, Student Financial Supplement Loan debt, Student Start-up Loan debt or Trade Support Loan debt?**  |  |  |  |
| **H. Are you a working holiday maker in Australia on a 417 (working holiday) visa or 462 (working holiday) visa?** **What is your ‘home country’ (where you are a national)?**  **Country name:** **If you are a working holiday maker – do you believe you are an Australian tax resident for the 2022 income year?** |  |  |  |
| **I. Did a trust or company distribute income to you in respect of which Family Trust Distribution Tax (FTDT) was paid by the trust or company?** |  |  |  |
| **J. Do you have a loan with a private company at 30 June 2022 or has such a loan amount been forgiven in the 2022 income year? Has a private company made a payment to you in the 2022 income year (other than a dividend)?*****(If yes, please specify)***  |  |  |  |
| **K. Did you receive any benefit from an employee share acquisition scheme?**  |  |  |  |
| **L. Family Tax Benefit (‘FTB’):** |  |  |  |
| **– Did you have care of a dependent child in the 2022 income year?** |  |  |  |
| **– Did you or your spouse receive FTB through the Department of Human Services in the 2022 income year?** |  |  |  |

| **Other relevant information – Please provide evidence** | **Yes** | **No**  | **Unsure** |
| --- | --- | --- | --- |
| **Income tests information** |
| **– Do you have any reportable fringe benefits amounts in the 2022 income year?** |  |  |  |
| **– Do you have any reportable employer superannuation contributions in the 2022 income year?** |  |  |  |
| **– Did you receive any tax-free government pensions in the 2022 income year?** |  |  |  |
| **– Did you receive any target foreign income in the 2022 income year?** |  |  |  |
| **– Did you have a net financial investment loss in the 2022 income year?** |  |  |  |
| **– Did you have a net rental property loss in the 2022 income year?** |  |  |  |
| **– Did you pay child support in the 2022 income year?** |  |  |  |
| **– Number of dependent children?** |  |  |  |
| **Spouse details (if applicable)** |
| **– Did you have a spouse for the full year from 1 July 2021 to 30 June 2022? If you had a spouse for only part of the income year, please specify the dates between 1 July 2021 to 30 June 2022 when you had a spouse:****From \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_\_\_\_\_** |  |  |  |
| **– What was your spouse’s taxable income for the 2022 income year? $**  |  |  |  |
| * **Does your spouse have a share of trust income on which the trustee is assessed under Section 98 that has not been included in your spouse’s taxable income?**
 |  |  |  |
| * **Did a trust or company distribute income to your spouse in respect of which family trust distribution tax was paid by the trust or company for the 2022 income year?**
 |  |  |  |
| * **Did your spouse have any reportable fringe benefits amounts for the 2022 income year?**
 |  |  |  |
| * **Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2022 income year?**
 |  |  |  |
| * **Did your spouse receive any exempt pension income in the 2022 income year?**
 |  |  |  |
| * **Did your spouse receive any tax-free government pensions paid under the *Military Rehabilitation and Compensation Act 2004*?**
 |  |  |  |
| * **Does your spouse have any reportable employer superannuation contributions or deductible personal superannuation contributions for the 2022 income year??**
 |  |  |  |
| * **Did your spouse receive any ‘target foreign income’ in the 2022 income year?**
 |  |  |  |
| * **Did your spouse have a total net investment loss (i.e., the total of any financial investment loss and a rental property loss) for the 2022 income year?**
 |  |  |  |
| * **Did your spouse pay child support during the 2022 income year?**
 |  |  |  |
| * **If your spouse is aged between their preservation age and 59 years old, did they receive a superannuation lump sum (other than a death benefit) during the 2022 income year that included a taxed element that does not exceed their low rate cap?**
 |  |  |  |
| **Additional notes/concerns:****Dated:** ***Signature of taxpayer***  ***Name (print)*** |