## 2023 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 Jobseeker, 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?** | | | |
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|  | | | |
| 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 2023 income year? |  |  |  |
| T5. Did you maintain a dependant who is unable to work due to invalidity or carer obligations in the 2023 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 2023 income year? |  |  |  |
| *(If yes, please specify)* | | | |
| B. Did you and your spouse/dependants have private health insurance in the 2023 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 2023? |  |  |  |
| 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 (work and 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 2023 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 2023 or has such a loan amount been forgiven in the 2023 income year? Has a private company made a payment to you in the 2023 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 2023 income year? |  |  |  |
| – Did you or your spouse receive FTB through Services Australia in the 2023 income year? |  |  |  |

| Other relevant information – Please provide evidence | Yes | No | Unsure |
| --- | --- | --- | --- |
| Income tests information | | | |
| – **Do you have any reportable fringe benefits amounts in the 2023 income year?** |  |  |  |
| – Do you have any reportable employer superannuation contributions in the 2023 income year? |  |  |  |
| – Did you receive any tax-free government pensions in the 2023 income year? |  |  |  |
| – Did you receive any target foreign income in the 2023 income year? |  |  |  |
| – **Did you have a net financial investment loss in the 2023 income year?** |  |  |  |
| – **Did you have a net rental property loss in the 2023 income year?** |  |  |  |
| – Did you pay child support in the 2023 income year? |  |  |  |
| – Number of dependent children? |  |  |  |
| Spouse details (if applicable) | | | |
| – Did you have a spouse for the full year from 1 July 2022 to 30 June 2023? If you had a spouse for only part of the income year, please specify the dates between 1 July 2022 to 30 June 2023 when you had a spouse:  From \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_\_\_\_\_ |  |  |  |
| – What was your spouse’s **taxable income** for the 2023 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 2023 income year? |  |  |  |
| * Did your spouse have any reportable fringe benefits amounts for the 2023 income year? |  |  |  |
| * Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2023 income year? |  |  |  |
| * Did your spouse receive any exempt pension income in the 2023 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 2023 income year? |  |  |  |
| * Did your spouse receive any ‘target foreign income’ in the 2023 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 2023 income year? |  |  |  |
| * Did your spouse pay child support during the 2023 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 2023 income year that included a taxed element that does not exceed their low rate cap? |  |  |  |
| **Additional notes/concerns:**  **Dated:**    ***Signature of taxpayer***    ***Name (print)*** | | | |