

# INDIVIDUAL INCOME TAX RETURN CHECKLIST 2023

Please complete this checklist and return to our office email or post:

**Email:** [keman@thehopkinsgroup.com.au](mailto:keman@thehopkinsgroup.com.au)

**Postal Address:** GPO Box 4347, Melbourne, VIC 3001

Title	Full Name	
Tax File Number (TFN)	Date of Birth (DOB)	
Residential Address		
Postal Address (if different from above)		
Mobile	Home Phone	Business Phone
Email		
Occupation	Australian Tax Resident	<input type="checkbox"/> Yes <input type="checkbox"/> No

## Banking Details

Account Name		
Bank	BSB	Account No.

## Home Mortgage Details

Do you have a mortgage on your home?		<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes:		
Bank		
Loan balance	Interest rate	

## Income

1. Salary or wages	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
2. Allowances, earnings, tips, director's fees, etc.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
3. Employer lump sum payments	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
4. Employment termination payment (ETP)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
5. Australian Government allowances and payments like Newstart, Youth Allowance, Austudy or JobSeeker	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
6. Australian Government pensions and allowances (Complete T1)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
7. Australian annuities and superannuation income streams	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
8. Australian superannuation lump sum payments	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
9. Attributed personal services income	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
10. Gross interest	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
11. Dividends	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
12. Employee share schemes (if yes, please provide your tax statement)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
13. Distributions from partnerships and/or trusts	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
14. Personal services income (PSI)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
15. Net income or loss from business (as a sole trader)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
16. Deferred non-commercial business losses	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
17. Net farm management deposits or repayments	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
18. Capital gains	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

If yes, for each asset disposed of, please provide:

- Acquisition date

- Acquisition amount

- Costs of acquisition

- Disposal date

- Disposal amount

- Costs of disposal

19. Foreign entities	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<hr/>				
20. Foreign source income and foreign assets or property	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<hr/>				
If yes, did you own assets outside Australia valued at AUD\$50,000 or more?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<hr/>				
21. Rent (refer attached)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<hr/>				
22. Bonuses from life insurance companies or friendly societies	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<hr/>				
23. Forestry managed investment scheme income	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<hr/>				
24. Other income (please specify below)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<hr/>				

## Deductions

### D1. Work Related Car Expenses

☐ Yes ☐ No

If yes, which method do you use to claim?

- cents per kilometre method (up to 5,000kms.)

☐ Yes ☐ No

The number of business kilometres travelled kms

Do you have a reasonable basis for estimating the kms travelled?

☐ Yes ☐ No

- log book method

☐ Yes ☐ No

Is your log book <5 years old and representative of your current use?

☐ Yes ☐ No

Business use % per logbook % Fuel R & M

Insurance

Registration

Other

Is the car ☐ leased? ☐ hire purchased? ☐ owned? ☐ purchased under a novated lease agreement?

Date of acquisition

Cost

Is the car registered in your name?

☐ Yes ☐ No

### D2. Work Related Travel Expenses

☐ Yes ☐ No

If yes:

For domestic travel, did you receive a travel allowance from your employer?

☐ Yes ☐ No

Do you have receipts or a basis of substantiating your claim?

☐ Yes ☐ No

If yes, please provide details

For international travel, did you receive a travel allowance from your employer?

☐ Yes ☐ No

Do you have receipts or a basis of substantiating your claim?

☐ Yes ☐ No

If yes, please provide details

If your travel was for 6 or more nights in a row, do you have a travel diary?

☐ Yes ☐ No

For travel costs where you did not receive an allowance from your employer:

Did you incur and have receipts for airfares?

☐ Yes ☐ No

Did you incur and have receipts for accommodation?

☐ Yes ☐ No

Did you incur and have receipts for meals and incidental expenses?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Do you have any other travel expenses?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Other work-related travel expenses (e.g. a borrowed car) (please specify)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

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### D3. Work Related Uniform and Other Clothing Expenses

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Protective clothing	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Occupation specific clothing	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Non-compulsory uniform	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Compulsory uniform	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Conventional clothing	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Laundry expenses (up to \$150 without receipts)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

How many loads per week?

Were your uniforms mixed with other clothes?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Dry cleaning expenses	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Other claims such as mending/repairs, etc. (please specify)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

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### D4. Work Related Self-Education Expenses

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Course taken at educational institution

- union fees	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
- course fees	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
- books, stationery	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
- depreciation	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
- travel	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
- other	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

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## D5. Home Office Expenses

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The rules relating to home office claims changed during the 2023 financial year. We recommend you review the rules on the ATO website link below before completing the details to make a claim. If you wish to use the Actual Cost Method, please contact our office to discuss.

[https://www.ato.gov.au/uploadedFiles/Content/IAI/Downloads/Toolkits/TaxTimeToolkit\\_Workingfromhomededuction.pdf](https://www.ato.gov.au/uploadedFiles/Content/IAI/Downloads/Toolkits/TaxTimeToolkit_Workingfromhomededuction.pdf)

The questions below relate to the Fixed Rate Method only which allows you to claim 67 cents per hour you work from home and covers the following expenses: data and internet, mobile and home phone usage, electricity and gas usage, computer consumables and stationery.

Did you regularly work from home during the 2023 financial year? ☐ Yes ☐ No

For the period 1 July 2022 to 23 February 2023, do you have a record which can show the **representative hours** you worked from home? This can include 4-week register, timesheets or calendar entries blocked for regular days you work from home. Note, if the answer is NO then you have not met the substantiation requirements to claim any working from home costs and you can move on to the next label.

☐ Yes ☐ No

If you answered YES, how many hours **in total** did you work from home during the year?

For the period 24 February 2023 to 30 June 2023, do you have a record of the **actual hours** you worked from home? This can include timesheets, diary entries that show the actual hours worked from home etc. Note, if the answer is NO then you have not met the substantiation requirements to claim any working from home costs and you can move on to the next label.

☐ Yes ☐ No

If you answered YES, how many hours **in total** did you work from home during the year?

Did you purchase or repair new computer equipment or office furniture for home?

☐ Yes ☐ No

If YES, please provide the following information for each item overpage:

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Computer and software

Date	Description of Item	Cost	Percentage of Business Use
		\$	%
		\$	%
		\$	%
		\$	%
		\$	%

If you have a dedicated room you work from home in and you incurred costs to clean that room, please provide details of the cleaning costs relating to that room

Tools and equipment

☐ Yes ☐ No

Journals/periodicals/subscriptions

☐ Yes ☐ No

Seminars and conferences

☐ Yes ☐ No

Computer and software

☐ Yes ☐ No

## Other Types of Deductions

D6. Low value pool deduction	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
D7. Interest deductions	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
D8. Dividend deductions	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
D9. Gifts or donations	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
D10. Cost of managing tax affairs	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
D11. Deductible amount of un-deducted purchase price of a foreign pension or annuity	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
D12. Personal superannuation contributions	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

Full name of fund

Account number

Fund ABN

Fund TFN

Have you provided the fund a notice of intention to deduct the contribution

☐ Yes ☐ No

Has this notice been acknowledged by the fund?

☐ Yes ☐ No

D13. Deduction for project pool

☐ Yes ☐ No

D14. Forestry managed investment scheme deduction

☐ Yes ☐ No

D15. Other deductions (please specify below or attach if further space needed)

☐ Yes ☐ No

## Tax Losses

L1. Tax losses of earlier income years

☐ Yes ☐ No



## Tax Offsets/Rebates

T1. Are you an Australian senior or pensioner (including self-funded retirees)?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
T2. Have you shown income at item 7 from an Australian Super income stream?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
T3. Did you make superannuation contributions on behalf of your spouse?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
T4. Did you live or work in a remote area or serve in overseas armed forces?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
T5. Were you an invalid or were you an invalid carer?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
T6. Do you have unused landcare and water facility offset from a previous year?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
T7. Are you entitled to claim an early stage venture capital limited partnership tax offset?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
T8. Are you entitled to claim an early stage investor tax offset?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
T9. Are you eligible for other refundable tax offsets in 2023?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

## Adjustments

A1. Were you under the age of 18 on 30 June 2023?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
A2. Did you become OR cease to be an Australian tax resident at any time during the 2023 income year?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
A3. Did you make a non-concessional super contribution (taxable income <\$57,016)?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
A4. Were you on a 417 or 462 working holiday visa at any time from 1 July 2022 to 30 June 2023?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
A5. Did you receive a distribution on which a family trust distribution tax has been paid?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
C1. Did you make an ATO payment more than 14 days before the due date?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

## Other

Do you have a HECS/HELP liability or a student financial supplement loan debt?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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## Spouse details

Spouse name

Spouse DOB

Did you have spouse for the full year? ☐ Yes ☐ No

If not, dates you had spouse

Spouse **adjusted** taxable income \$

## Income tests

IT1. Total reportable fringe benefits amounts \$

IT2 .Reportable employer super contributions \$

IT3. Tax-free government pensions \$

IT4. Target foreign income \$

IT5. Net financial investment loss \$

IT6. Net rental property loss \$

IT7. Child support you paid \$

IT8 Number of dependent children

**Private Health Insurance Policy Details**

☐ Yes ☐ No

If yes, please provide Annual Private Health Statements issued by your health fund

## Medicare Levy Related Items

M1. Are you entitled to the Medicare Levy reduction or exemption?

☐ Yes ☐ No

M2. For the whole of 2022/2023 were you and all your dependents covered by private health insurance?

☐ Yes ☐ No

# **Clients' Rights and Obligations under the Taxation Laws**

As a client of our organisation, we are obliged to advise you of your rights and obligations under the taxation laws in relation to the services we provide to you. Set out below is a brief explanation of the main areas of the taxation system you should be aware of. If you have any concerns or issues with any of matters discussed below, please feel free to contact us.

## **The self-assessment system**

I understand the Australian tax system operates as a self-assessment system. This means that when I lodge a tax return, Fringe Benefits Tax (FBT) return or Business Activity Statement (BAS), the Australian Taxation Office (ATO) accepts the information in my return at face-value and issues me with an assessment notice based on that information. I understand that this does not mean the assessment is final as the ATO can conduct a review or audit of the information provided in my return at a later time, subject to the time limits discussed in the topic below.

## **Record keeping**

In order for you to be able to lodge my return, I understand it is my responsibility to provide you with complete and accurate records. Where I cannot do that, I am aware you may be unable to prepare and lodge my return. I understand Tax Agents are subject to a Professional Code of Conduct contained in the Tax Agent Services Act 2009, which prevents them from acting for a client where insufficient records or information exists so as to be able to determine the amount of the client's income or deductions.

I confirm that I am aware that I must demonstrate that I have incurred an expense for income producing purposes. In addition, I am aware of the stringent substantiation legislation I must satisfy in relation to work, car and business travel expenses.

In addition, I am aware that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- name of supplier
- amount of expense
- nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgement of my return where not adequately noted by the supplier)
- date of expense (which I am able to personally record where not noted by the supplier), and
- the date of the documents.

I also understand that you reserve the right to question any claims for deductions or credits that in your reasonable judgment might be considered as being excessive, and you may ask for more substantiation or records to prove that such a claim is allowable under the law. If you believe that a claim is excessive and cannot be substantiated you reserve the right not to include such a claim in my income tax returns or BAS, but I will have the right to lodge an objection after receiving my notice of assessment.

## **Income from sources in and out of Australia for the year of income**

I understand that as an Australian resident I must declare income from all sources, in and out of Australia, including net capital gains received, for the year of income in my tax return.

## **Apportionment**

Where items are used for both business and private purposes, e.g. car, mobile telephone, home telephone, computer etc., I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

## **The Commissioner's ability to amend an assessment**

I understand that the ATO accepts the information lodged in my return at face value and they have the power to amend the assessment if they find it to be incorrect.

## **Penalties to apply with incorrect returns**

I understand that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

In addition, I am aware that an important feature of the new tax agent services regime which commenced on 1 March 2010 is the provision of a "safe harbour" protection from penalties in certain circumstances for taxpayers who engage registered tax agents. I understand that in order to obtain the benefits of "safe harbour" protection, I must provide you with "all relevant taxation information" to enable accurate statements to be provided to the Australian Taxation Office.

## **Right to seek a Private Binding Ruling**

I understand that when preparing my return, there may have been issues that are not clear under the tax laws. I am aware where those issues have been pointed out, I have a right to request a Private Binding Ruling from the ATO. Upon providing the ATO with all the relevant facts, they will provide me with a ruling setting out their view on the proper tax treatment of the issue requested to be ruled upon.

## **Objecting against an assessment**

I understand if the ATO issues me with an assessment that I do not agree with, I have the right to lodge an objection against that assessment. I am aware the objection must be lodged with the ATO within either two or four years.

I understand that where the ATO issues an amended assessment, the period for objecting is the greater of:

- 60 days from the time the amended assessment is received; or
- two or four years (whichever is applicable) from the time the original assessment was received.

I understand if I remain dissatisfied with the outcome of the objection, I have the right to have the matter reviewed by the Administrative Appeals Tribunal or to appeal the matter to the Federal Court.

## **Onus of proof falls on the taxpayer**

I am aware that in any disputed assessment before the court or the Administrative Appeals Tribunal, the onus of proof is placed on the taxpayer. In other words, if the Commissioner asserts that my income should include a certain amount or that a deduction claimed in a return is not allowed, it will be up to me to establish that the Commissioner's view is incorrect.

## Declaration

I further confirm that:

- I am aware of the procedures to follow if a document is lost or destroyed;
- I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- I understand the Substantiation Schedules I completed for all work, car and travel expense claims under self-assessment;
- I understand that, for the purposes of obtaining “safe harbour” protection, it remains my responsibility to properly record matters relating to my tax affairs and to bring all of the relevant facts to your attention in order to show reasonable care; and
- I have read and understood the return prepared for me.

I declare that:

- I have disclosed, and you have returned, all of the income including net capital gains which I have earned/received, for 2022/2023 income year.
- All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the Tax Office; and
- You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Signature of taxpayer

Dated

Name of taxpayer (print)

## Rental Property Checklist

If you rented your property during the year, please use the following tables to summarise your rental income and expenses (including any property located outside Australia). If you received a summary of income and expenses from a real estate agent, please attach a copy. Please show gross amount if jointly owned with your partner or another person. We will apportion your share.

**NOTE: Please attach additional copies of these pages for additional rental properties.**

	Property Address		
Unit Number		Street Number	
Street Name		Suburb	
Postcode		State	

### Property Details

Date property acquired  <b>Note:</b> If your property settled this financial year, please provide the following: <ul style="list-style-type: none"> <li>Settlement statement (sometimes referred to as statement of adjustment)</li> <li>First loan statement for the property</li> </ul>	
Period property was available to rent (i.e. if property was vacant but being advertised for rent, it was available for rent even though it was not rented)	Full year <input type="checkbox"/> OR Part year <input type="checkbox"/> Please provide dates TO
Period property was actually rented during the year	Full year <input type="checkbox"/> OR Part year <input type="checkbox"/> Please provide dates TO
If part year, are the operating expenses listed for the full year or part year?	Full year <input type="checkbox"/> OR Part year <input type="checkbox"/> Please provide dates TO
Name of property owner(s) and ownership percentage	Name % Name %
Have you ever lived in the property?	Yes <input type="checkbox"/> Please provide dates TO

## Income

Rent received (gross)	\$
Other income (reimbursements, etc.)	\$

## Expenses

Bank charges	\$
Commission/Agents' fee	\$
Council rates	\$
Inspection costs	\$
Insurance	\$
Letting fees	\$
Mortgage interest (please provide loan statements and show which loan is for which property) <div>Loan balance</div> <div>Interest rate</div> <div>Remaining terms</div> <div>Lender</div>	<div>\$</div> <div>\$</div> <div>%</div>
Strata levies	\$
Telephone calls	\$
Utilities (gas, electricity, etc.)	\$
Water rates	\$
Other	\$

## Repairs and Maintenance

[illegible]



## Depreciation - Rental Property

You should only complete this part if you have purchased new items or disposed of items during the current year, or if you have not previously provided details. If you need any further information, please contact your client manager.

Do you have a depreciation report?	<input type="checkbox"/> Yes Please provide if we don't have already <input type="checkbox"/> No
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If you have acquired any assets relating to your rental property this year, please provide details below

Description	Date of purchase	Purchase price	Date of disposal	Disposal price
Air conditioner		\$		\$
Dishwasher		\$		\$
Central heating		\$		\$
Hot water system		\$		\$
Carpets		\$		\$
Furniture		\$		\$
Stove		\$		\$
Microwave		\$		\$
Oven		\$		\$
Television		\$		\$
Window coverings		\$		\$
Other #1		\$		\$
Other #2		\$		\$
Other #3		\$		\$

Other Notes

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