

2023 CHECKLIST - INDIVIDUAL TAX RETURN



Accountant _____

Date ____ / ____ / ____

Client Code _____

CLIENT NAME

Have your details changed?

Please check all contact & bank details each year

Name changed	.....	YES / NO
Address	.....	YES / NO
Phone No.	.....	YES / NO
Email Address	.....	YES / NO

EFT Bank Account Details

(required for all refunds)

Account Name

BSB

Account No

Client Status

Was the client an **Aust Resident for 30.06.2023?** YES / NO

If not, from when was a non-resident?

Was the client a Working Holiday Maker for 30.06.2023? YES / NO

Item ADJUSTMENTS

A4 Working Holiday Maker Net Income

Portal W/Paper

Item INCOME

Item		Portal	W/Paper
1	Salary or wages	<input type="checkbox"/>	<input type="checkbox"/>
2	Allowance, earnings, Directors' fees etc.	.....	.....
3	Employer lump sum payments	.....	.....
4	Employment Termination Payments (ETP)	.....	.....
5	Aust Govt allowances & payments	.....	.....
6	Aust Govt pensions -	.....	.....
	Newstart, Austudy etc.		
	any tax offsets, report at T1	<input type="checkbox"/>
	If over 60 ask if they have received capped defined benefit income stream or death benefit. If so, calculate 10% tax offset. If over 100k has tax free and tax element report 50% of the excess into new label M (which is assessable)		<input type="checkbox"/>
7	Aust Super Income Streams & annuities	.....	.....
8	Aust. super lump sum payments	.....	.....
9	Attributed personal services income	.....	.....
10	Gross Interest	.....	.....
11	Dividends	.....	.....
12	Employee Share Schemes	.....	.....
13	Distributions from Pships & Trusts	.....	.....
14	Personal Services Income (PSI)	.....	.....
15	Net income or loss from Business (Complete items P1-P10)	.....	.....
	Pass PSI? Which test?	.....	.....
	If losses? Does it pass 1 of the tests?	.....	.....
	Uber income? If any, register for GST	.....	.....
16	Deferred non-commercial losses	.....	.....
17	Net farm management deposits	.....	.....
18	Capital Gains (CGT schedule required)	.....	.....
	Sale of property, shares etc.?	.....	.....
	Any exemptions?	.....	.....
19	Foreign Entities	.....	.....
	Direct/indirect interests in controlled foreign entities	.....	.....
	Transfer of property or services to a foreign resident trust	.....	.....
20	Foreign source income & assets	.....	.....
21	Rent Income & expenses (prepare rental schedule/s)	.....	.....
	Available for rent? Is there a loan?	.....	.....
	6 yr. rule & main residence?	.....	.....
	Check for Airbnb & Stayz income if any	.....	.....
22	Bonuses life Ins or friendly societies	.....	.....
23	Forestry managed investment scheme	.....	.....
24	Other income (specify)	.....	.....

The logo of the Pennsylvania Planning Association (PPA) is located in the bottom right corner. It features the letters "ppa" in a stylized, lowercase font. The "p" and "a" are connected, and the "p" has a vertical line extending upwards from its stem. The "a" has a vertical line extending upwards from its stem. The logo is white on a black background.

Client Code_____

2023 CHECKLIST - INDIVIDUAL TAX RETURN



Accountant _____

Date ____ / ____ / ____

Client Code _____

Item TAX OFFSETS / REBATES

T1	Seniors & pensioners tax offset	.....	YES / NO	—
T2	Australian Super Income stream offset	.....	YES / NO	—
T3	Super contributions on behalf of spouse	Only for disability aids & aged care	YES / NO	—
T4	Zone or overseas forces	.....	YES / NO	—
T5	Medical expenses	.....	YES / NO	—
T6	Invalid or carer offset	.....	YES / NO	
T7	Landcare & water facility offset	.....	YES / NO	
T8	Early stage venture capital limited partnership	.....	YES / NO	
T9	Early stage investor	.....	YES / NO	
T10	Other non-refundable tax offsets	.....	YES / NO	
T11	Other refundable tax offsets	.....	YES / NO	

OTHER INFORMATION

M1	Medicare levy exemption or reduction?	.....	
M2	Private health insurance details (days in year 365)	Were you and all dependents covered by hospital cover? Private Health Insurance Statement required (Ensure pickup both lines to account for mid-year change in rebates)	YES / NO	<input type="checkbox"/>
	Spouse Details	Name: Client Code: D.O.B: Number of dependent children? Spouse for full year? If no, state days Spouse's taxable income? Spouse's adjusted taxable income? Any Child Support Paid? If so, the amount paid?	YES / NO	—

TAX ESTIMATE

PAYG Tax Instalments Paid	.....	YES / NO
Averaging: Primary Producers	.....	YES / NO
Abnormal Income i.e. sports prof	.....	YES / NO
HECS/HELP debt	.....	YES / NO
Division 293 Tax	.....	YES / NO

ADMIN

Copy of ITR printed & saved with no TFN?	.....	YES / NO
Has the spouse ITR been prepared/lodged?	.....	YES / NO
Are there any other entities in the group?	.....	YES / NO
Are there any other entities in the group?	.....	YES / NO



Business Name _____

Business Activity _____

Place of Business

Ceased business during year	
-----------------------------	--

Commenced business during year	
--------------------------------	--

Number of business activities

Consolidated subsidiary member	
--------------------------------	--

Income

Gross trading income		/	
----------------------	--	---	--

Plus:

0 | Gigs / Income

Business income		/	
------------------------	--	---	--

Expenses

Less:

Private %

01	Accounting		
02	Advertising and promotion		
04	Bank fees and charges		
00	Equipment replacements		
00	CDs / DVDs / iTunes / Apps / Gigs		
00	Studio Costs		
00	Computer consumables		
33	Postage		
34	Printing and stationary		
00	Website		
48	Telephone / mobile		
00	Stage clothing / grooming		
07	Cleaning and maintenance		
49	Travel and accomodation		
11	Donations		
20	Insurance		
28	Motor vehicle (as per schedule)		
19	Home office		
46	Sundry expenses		
10	Depreciation		

Less expenses	
---------------	--

Plus Reconciliation to Taxable Income / Loss

_____ / _____

TOTAL BUSINESS INCOME / LOSS		/	
------------------------------	--	---	--

_____ / _____

Motor Vehicle Schedule



Car Expenses - Actual Business Expenses Method

Car Type & Model _____

Car Registration _____

Was it traded in and/or financed? _____

Running Costs

	\$
Petrol	
Tyres	
Registration	
Insurance	
Tolls	
Car wash	
Repairs / replacements	
Tinting	
Services	
Sundries	
Lease	
Parking	
Total Running Costs	

Depreciation

Cost \$	x 25 %	
---------	--------	--

Totals

Total	
Less Private Use	%

Total Amount Claimed	
----------------------	--

Rental Property Schedule



Address of Rental Property

Date property first earned rental income

Number of weeks property was rented this year

Ownership

Last Name

First Name

Code

% Owned

--	--	--	--

Income

Gross rental income

Return

Other rental related income

Gross Rent

Expenses

		Total	Prv %	Return
D	Advertising for tenants			
E	Body corporate fees			
F	Borrowing expenses			
G	Cleaning			
H	Council rates			
I	Capital allowances (depreciation)			
J	Gardening / lawn mowing			
K	Insurance			
L	Interest on loans			
M	Land tax			
N	Legal fees			
O	Pest Control			
P	Property agent fees / commission			
Q	Repairs and maintenance			
R	Capital works-special build w/off			
S	Stationary, telephone and postage			
T	Travel expenses			
U	Water charges			
V	Sundry rental expenses			

Total expenses

Net rent

 / /