



DETAILS			
Client Name:		Contact Number:	
Year ending:	30 June 2023	Date:	

PERSONAL DETAILS UPDATE (If required)	
Occupation:	
Job Description:	
Email address:	
Home address:	
Postal address:	
Spouse name:	Spouse D.O.B: ___/___/___
Any dependent children including D.O.B:	
<p>In preparation for the lodgement of your 2023 income tax return, you should have the following for each deduction claimed:</p> <ul style="list-style-type: none"> - A receipt to verify the deduction; - Confirmation that you paid for the expense/deduction; - Ability to prove the deduction is directly related to deriving your income. 	

	Yes	No	Ref
Income & investments			
1. Did any of the following apply to you during the income year? <ul style="list-style-type: none"> • Changed employment or stopped working during the year? If "Yes", provide necessary dates: _____ • Changed residency (ie. moved overseas) during the year? If "Yes", provide necessary dates: _____ • Earned irregular income (ie. jury attendance fees, royalties, assessable FHSS amounts)? If "Yes", provide necessary details: _____ 	<input type="checkbox"/>	<input type="checkbox"/>	
2. Did you purchase or sell any major assets (ie. property, shares)? If "Yes", go to 2.1 . If "No", go to 3 .	<input type="checkbox"/>	<input type="checkbox"/>	
2.1 Do we (or do you want us to) maintain an asset register on your behalf? If "Yes", provide all the necessary purchase or sale information relating to the capital transaction. Once provided, go to 3 . This may include the settlement statement for a rental property, a shareholding statement from your broker or a cryptocurrency statement from your exchange.	<input type="checkbox"/>	<input type="checkbox"/>	





If "No", go to **2.2**.

2.2 If you have sold an asset, we will need your purchase details, or confirmation of the figures relating to the purchase and sale.

Once completed, go to **3**.

3. Do you own a rental property?

If "Yes", go to **3.1**.

If "No", go to **4**.

3.1 If you receive rental income, supply annual/monthly the rental summary statement from your agent.

We further require the following information/documents:

- council and water rates notices
- body corporate fees notices
- details and invoices of large repair expenses.
- loan statements, or interest expense during the year.
- Any other expenses which sit outside the rental statement provided by the agent.

If your rental property is being used for short-term accommodation, please ensure the summary from all the online providers you use are sent through to us.

Continue on to **3.2** and **3.3**.

3.2 Was the property rented out for the entire year (or was made available to rent via advertising for tenants)?

If "Yes", go to **3.3**.

If "No", provide dates for which property was vacant:

Go to **3.3**.

3.3 Is the loan attached to the rental property a "split loan" (ie. linked with another purpose)?

If "Yes", and numbers have changed during the year, provide details such as:

Other purpose for loan advance: _____

Date at which other purpose was advanced:

Amount of other loan advance: \$_____ or _____%

Annual interest expense for other purpose loan/s: \$

The ATO has reiterated that this year they will be reviewing apportioning of loan interest costs where the loan was refinanced or redrawn for private purposes.

If "No", go to **4**.

4. Did you start up a business during the year?

If "Yes", go to **4.1**.



If "No", go to 5.

- 4.1** Please provide us a list of income and expenses during the year. Other items which you may need to send us include:
- Details relating to a home office you use.
 - A copy of your business plan.
 - Whether you have made any income from this business in previous years.

Allowable deductions

5. Car-related expenses (work-related daily travel expenses)

- Do you travel between two work sites?
 Number of kilometres: _____
- Do you travel for work?
 Number of kilometres: _____
- Do you travel between home and work carrying bulky equipment or bulky items for sale?
 Number of kilometres: _____

You can only claim this if you don't have locked storage at work.

All log books from the 2017–18 income year and earlier will need to be updated for the current tax year.

All cents per kilometre method claims are at a rate of 78 cents per kilometre.

You cannot claim:

- a trip consisting of home-work-home
- travel between work and home more than once a day
- trips if you are on call, and
- trips outside normal business hours.

You can claim:

- a cents per kilometre rate of 4.20 cents (shortcut method) can be used to calculate electricity costs of charging an electric vehicle (EV) at a residential premises. The rate must be multiplied by the total number of work-related kilometres travelled by the EV in the relevant income year.

6. Travel expenses

- Do you have copies of public transport and taxi fare expenses that are work-related?
 Public transport – No. of trips: _____ Cost per trip: _____
 Taxi fares: _____ Bridge and road tolls: _____
 - Do you pay for expenses when you did work-related travel (Note: If you received an "overtime meal allowance", go to question 9)?
- If "Yes", ensure copies of invoices are included.

7. Clothing expenses

- Do you wear clothing to protect yourself from the risk of illness or injury posed from your working environment?



Cost of safety-coloured clothing: _____

Cost of steel-capped boots: _____

• Are you required to wear a distinctive uniform by your employer?

If "Yes", is this policy strictly enforced?

If "Yes", list type and cost of clothing:

If "No", has your employer registered the design with AusIndustry?

If "Yes", list type and cost of clothing:

• Have you incurred laundry and dry-cleaning expenses for any of the above items?

If "Yes", list the cost: _____

Tip

You can have clothing expenses from prior years, and laundry expenses for such clothing this year.

You cannot claim:

- *purchasing and cleaning of:*
 - *plain uniforms or conventional clothing*
 - *sports clothing*
 - *clothing worn for medical reasons*
 - *everyday footwear (ie dress or casual shoes)*
- *items that were purchased or reimbursed by your employer, and*
- *a deduction just because you received a clothing, uniform and laundry allowance.*

8. Self-education expenses

• Did you undertake a course of study designed to lead to an increase in income from your current employment?

If "Yes", list the details:

Type of course of study: _____

Educational facility: _____

Cost of course fees: _____

Cost of textbooks: _____

Cost of stationery: _____

Cost of equipment/computers: _____

Cost of subscriptions: _____

Cost of travel from work: _____

Tip

*You cannot claim a self-education course for the purposes of finding new employment or starting a new income-earning activity. **However**, an individual may be entitled to claim a portion of their self-education expenses if part of the*



course they are studying directly relates to their employment. For example, an engineer completing a law degree was entitled to claim law subjects that specifically related to their engineering employment.

9. Other out-of-pocket, work-related expenses

- Did you pay union or professional association fees?
 If "Yes", list the cost: _____
- Did you pay fees for professional seminars, courses, conferences or workshops?
 If "Yes", list the cost: _____
- Did you pay for reference books, technical journals or trade magazines?
 If "Yes", list the cost: _____
- Did you pay for safety items such as hard hats, safety glasses or sunscreen?
 If "Yes", list the cost: _____
- Did you use your personal telephone and/or internet service for work?
 If "Yes", what is the work-related percentage: _____% and cost _____
 Do you have itemised phone bills?
 If "Yes", number of months: _____
 Do you have a four-week diary of calls made?

Note that if you are claiming a deduction for working from home and are using the revised \$0.67 per hour fixed rate method, it accounts for home internet and phone usage. The uptick from the usual \$0.52 per hour is designed to include this cost.

- Do you work from home ?
 If "Yes", list number of hours per week you work from home:

 Do you have timesheets or roster records of the hours worked?

The revised 67 cents per hour fixed rate method may be used if you incur running expenses due to working from home, A dedicated home office area is no longer required to use this method. The revised rate accounts for energy (electricity and gas), phone, internet, stationery and consumable expenses.

Expenses such as decline in value of assets used while working from home, repairs and maintenance of these assets and home office cleaning costs can be claimed separately.

Alternatively, you can continue to use the actual cost method.

- Did you have out-of-pocket expenses for work-related COVID-19 tests?
 If "Yes", list the cost: _____
- Did you receive an "overtime meal allowance" as part of your award or industrial agreement?
 If "Yes", did you actually work overtime on those occasions?



If "Yes", was the amount you received equal to or less than the Commissioner's reasonable amount (\$32.50 in the current year)?

If "Yes", did you spend it on overtime meals?

If "Yes", list the cost or number of days: _____

If you answered no to any of the above, you cannot claim a tax deduction for overtime meals.

• Did you pay for tools and equipment (under \$300 each)?

If "Yes", list the cost: _____

Tools and equipment note

No immediate deduction is available for tools and equipment costing \$300 or more. For items purchased between \$300 and \$1,000, they may be placed in a low value pool in Item D6 and depreciated so long as individual remains employed in the industry. Purchases over \$1,000 to be depreciated of their effective life until its written down value is less than \$1,000. Then it may enter the low value pool.

NB: All items only depreciable on work-related portion.

Tip

You cannot claim:

- *child care expenses*
- *driver's licence fees*
- *fitness costs*
- *meals during a normal working day*
- *newspapers or online subscriptions*
- *removal/relocation costs, even if you are transferred by your employer, and*
- *rent or mortgage interest.*

10. Gifts or donations

Did you make any gifts or donations of \$2 or more to a deductible gift recipient?

If "Yes", list below:

Tip

Your receipt from the approved organisation will show whether your donation is tax-deductible.

You cannot claim time spent volunteering for an organisation.