

# 2023 Tax Return Preparation Checklist/Questionnaire

Name \_\_\_\_\_

Thank you for using JHL Accounting as your trusted tax advisor.

The ATO have recently announced their key focus areas for Tax Time 2023 together with a heads up about their increased level of scrutiny on the correct reporting of deductions and, so your completed questionnaire will assist immensely in the unfortunate event that your 2023 return is subjected to an ATO review.

By taking the time to gather all of your receipts and complete our checklist/questionnaire with care, it will enable us to maximise your claims and complete your tax return efficiently all while ensuring you are well and truly covered should your return be subjected to an ATO review. Remember it's only once a year!

This year the ATO will be focussing on:

- record-keeping - you need to be able to satisfy the 3 golden rules (see below)
- work related expenses – no “copy and paste” claims from last year and a hybrid working environment may mean less claims for car, tolls, parking and uniforms
- rental property income and deductions – short-term rental arrangements through Airbnb, Stayz need to be included
- capital gains from crypto, property and share sales – don't forget to tell us about these as the ATO have sophisticated data matching happening here

The main things to keep in mind as you complete the checklist/questionnaire are:

- You must have spent the money, and not have been reimbursed for the expense
- The expense must be directly related to you earning your income (i.e. it cannot be a private expense)
- You must have a record of purchase (i.e. a receipt)

In relation to substantiation, you are required to retain records for either 2 or 5 years from the date you lodge your return depending on the complexity of your return. We often get asked if there is a minimum you can claim without receipts. Unfortunately, there are no automatic deductions and a receipt or written evidence is required for all claims made.

So, grab a cuppa and gather all of your tax paperwork. Write down what you have for each category of expenses. Review the gaps and consider if you may have missed something. You can then go back through receipts, bank or credit card statements, emails or even contact suppliers. This is a sure way to ensure you are claiming everything you are entitled to! If you don't have enough room, feel free to make some extra notes on a separate piece of paper. Have fun and we look forward to receiving your completed checklist/questionnaire.

Client Details		
Full Name		
Main Occupation for the year		
Home Address		
Postal Address (if different to home address)		
Email Address		
Mobile Phone Number		
Preferred Contact Method (please circle)	email / SMS / phone / other DURING business hours / after hours / anytime	
Partner's Details (complete if we are not preparing their return)	Name	
	DOB	
	2023 Taxable Income	
Dependant children's names & DOB's		
If a refund is due, the ATO will deposit this directly into your nominated bank account.  As banking details can change from year to year, we request that you provide us with your bank details each year just to be sure your refund goes to your account and not someone else's!	BSB	
	Account Number	
	Bank Name	
	Account Name	

		Please circle Yes/ No / na
		Enter expense amount and provide receipts for our review, verification and scanning
<b>Salary &amp; Wages Parental Leave JobSeeker/Austudy Age Pension/Other Pension Superannuation Pension Eligible Termination Payment</b>		Yes/ No / na
<b>Pandemic Leave Disaster Payment (PDLP)</b>	Provide bank statements showing all PDLP's Provide advice letter from Services Australia	Yes/ No / na
<b>COVID-19 Test Isolation Payment</b>	Provide bank statements showing all COVID-19 Test Isolation Payments Provide advice letter from Services Australia	Yes/ No / na
<b>Interest</b>	Provide summary from each account or annual interest statement	Yes/ No / na
<b>Dividends</b>	Provide summary from each share or dividend statements	Yes/ No / na
<b>Trust Distribution from Managed Fund/Private Trust</b>	Provide annual taxation statement	Yes/ No / na
<b>Cryptocurrency</b>	Provide details of all transactions for the year – trades, sales, exchanges, conversions, gifts, usage, including Capital Gains Report	Yes/ No / na
<b>Sale of Shares or Property</b>	Provide purchase, sale & DRP documents for shares Provide purchase & sale settlement statements & any other purchase & sale costs for property	Yes/ No / na
<b>Employee Share Shares</b>	Provide copies of statement showing discount	Yes/ No / na
<b>Foreign Income</b>		Yes/ No / na
<b>Work Related Car Expenses (up to 5,000kms)</b>	Number of kms travelled	kms
	Do you have a logbook or diary to substantiate?	Yes/ No
<b>Work Related Car Expenses (over 5,000kms)</b>	Make & Model of Vehicle:	
	Work use %	%
	Do you have a logbook or diary to substantiate?	Yes/ No
	Is your logbook less than 5 years old and the % is still relevant? <b>A new logbook is required every 5 years or if the work use % changes significantly.</b>	Yes/ No
	Did you purchase a new car this year? If so, provide invoice for new car, sale details of old car and new finance documents	Yes/ No
	Fuel	\$
	Registration	\$
	Insurance	\$
	Repairs eg. services, tyres, batteries	\$
Lease expenses	\$	
Interest (provide loan statements)	\$	

<b>Work Related Travel Expenses</b>	Flights	\$	
	Taxi fees / Uber fees	\$	
	Tolls	\$	
	Parking fees	\$	
	Car hire	\$	
	Meals - overnight	\$	
	Accommodation - overnight	\$	
<b>Work Related Uniforms</b>	Non-compulsory uniforms that your employer has registered with AusIndustry	\$	
	Compulsory uniform strictly enforced by your employer	\$	
	Occupation specific clothing eg. Chef pants not used for everyday use	\$	
	Protective clothing & footwear eg. fire resistant clothing, sun protection clothing, safety vests, non-slip shoes, steel capped boots, gloves, overalls, aprons	\$	
	Laundromat fees	\$	
	Dry cleaning fees	\$	
	Laundering at home?	Yes /No	
<b>Self-Education Expenses</b>  For courses that will provide you with a formal qualification from a school, college, university or other place of education.  You must have met one of the 2 conditions to the right.  You cannot claim a deduction for self-education for a course that relate only in a general way to your current employment or will enable you to get new employment.	Name of course:		
	K	The self-education maintained or improved a skill or specific knowledge required for your work activities as an employee.	Select the letter that best describes your self-education at the time you incurred the expense. K / I
	I	You could show that the self-education was leading to, or was likely to lead to, increased income from your work activities as an employee.	
	Tuition/course fees		\$
	How many weeks of the year did you do the course?		weeks
	Textbooks		\$
	Stationery		\$
	Computer / printer etc. (provide receipts)		\$
	Office equipment (provide receipts) eg, desks, filing cabinets		\$
	Internet (provide monthly fee or total spent for the year and the approximate % used for study)		\$ per month \$ per year %
	Home office expenses (provide number of hours per week that you studied at home)		hours
	If you used your car to go to your place of education, provide number of kms		kms

<b>Other Work Related Expenses</b>	Union fees	\$
	Overtime meals	\$
	Tools (provide all receipts)	\$
	Protective equipment eg. safety glasses, safety vests, hard hats, sunhats, sunscreen	\$
	COVID-19 tests taken for work purposes	\$
	Professional subscriptions / memberships	\$
	Professional courses, conferences, seminars & workshops	\$
	Reference books, technical journals, trade magazines, newspapers	\$
	Reference resources eg. apps,	\$
	Briefcases, luggage, suitcases	\$
<b>COVID Working From Home</b> <b>Fixed Rate Method</b> <b>\$0.67/hr</b> Includes power, telephone, internet, stationery, printer supplies and home office equipment purchased.	How many weeks did you work from home?	weeks
	Number of hours worked each week 1/7/2022 – 28/2/2023	hours per week
	Please attach a copy of your diary/log of hours worked from 1 <sup>st</sup> March 2023 to 30 <sup>th</sup> June 2023	
<b>COVID Working From Home</b> <b>Actual Cost Method</b> Requirement to keep a separate 4 week diary for power, telephone & internet  To claim electricity and gas under this method you must have a separate room for your home office.	<b>Optional to complete below if not wanting to claim the “shortcut method”</b>	
	Stationery eg. printing, diary, paper, pens, calculators, batteries	\$
	Cleaning costs if you had a dedicated work area	\$ per month % of home
	Office equipment eg. desk, chair, printer, phones (provide receipts)	\$
	Computer equipment (provide all receipts) eg. laptop, tablet, printer	\$
	Computer expenses eg. printer cartridges, USB's, anti-virus software, other software, computer repairs	\$
	Internet (provide monthly fee or total spent for the year and the approximate % used for work)	\$ per month \$ per year %
	Mobile phone (provide monthly fee and the approximate % used for work)	\$ per month %
	Home phone (provide monthly fee or total spent for the year and the approximate % used for work)	\$ per month \$ per year %
	Electricity (provide annual cost, one actual bill and the approximate % used for work along with a copy of your 4 week diary)	\$
	Gas (provide annual cost, one actual bill and the approximate % used for work along with a copy of your 4 week diary)	\$
	Other home office expenses – please provide detail	\$
<b>Interest &amp; Dividend Deductions</b>	Bank charges	\$
	Management fees & fees for investment advice	\$

	Interest charged on money borrowed to purchase investments	\$
	Investment magazines subscriptions/journals	\$
	Newspapers	\$
	Internet (provide monthly fee or total spent for the year and the approximate % used for investment purposes)	\$ per month \$ per year %
	Computer / printer etc. (provide receipts)	\$
	If you used your car to go to your financial advisor, attend AGM's or attend seminars, provide number of kms	kms
<b>Donations</b>	Provide list of donations (you cannot claim a donation if you received something in return eg. raffle ticket)	\$
<b>Income Protection</b>	Provide annual taxation statement from insurer (if you don't have request from your advisor)	\$
<b>Tax Agent Fees</b>	Provide details only of fees paid to a tax agent other than us	\$
<b>Superannuation Contribution on Behalf of Spouse</b>	Did you make a superannuation contribution on behalf of your spouse whose adjusted taxable income was less than \$40,000?	Yes/ No / na
	Provide details of contribution paid	\$
<b>Personal Superannuation Contribution</b>	Provide annual contribution statement from superannuation fund or acknowledgement of Notice of Intent to Claim	\$
<b>Private Health Insurance</b>  (please provide annual statement showing type of cover & days covered)	<b>Fund Name</b>	Ancillary/ Hospital /Combined
	<b>Membership No</b>	
	<b>Type (circle your cover)</b>	
	<b>No Dependants</b>	
	<b>Days Covered</b>	

We remind you that it is your responsibility to provide us with accurate and complete financial information and to retain documentation to substantiate any deduction claimed. We will not take responsibility for any failure on your behalf to maintain adequate records. We will prepare your income tax return from the information you have supplied to us and by signing the ATO electronic lodgement declaration that we will send you with your completed tax return, you are agreeing that the information is complete, accurate and free from any omissions.



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