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INDIVIDUAL TAX CHECKLIST 2022

PERSONAL DETAILS

Full Name: _____

TFN: _____ ABN: _____ DOB: _____

Home Address: _____

Postal Address: _____

Telephone: (H) _____ (W) _____ (M) _____

Email: _____ Fax: _____

Occupation: _____

Where reply is 'YES' please supply supporting documents
↓

BANK DETAILS

All refunds will need to be banked into a bank account. Irrespective of whether you are giving us authority to deduct your refund, we will still require you bank account details. i.e. Name of Bank, BSB Code, Account Number and Account Name

Bank: _____ BSB No: _____ Account No: _____

Account Name: _____

INCOME

1. Salary or Wages

Include PAYG Payment Summaries or STP Report from your employer and if applicable any paid parental leave payments.

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

2. Allowances, earnings, tips, director's fees, etc.

Provide documentation to support.

Receipt of an allowance does not automatically entitle an employee to a deduction for expenditure to which the allowance relates (e.g. tool allowance, motor vehicle allowance)

<input type="checkbox"/>	<input type="checkbox"/>
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3. Employer lump sum payments

Provide the statement of termination from employer if it's not on your PAYG Payment Summary or STP Report. These payments are in respect of unused annual and long service leave paid out on termination of employment.

<input type="checkbox"/>	<input type="checkbox"/>
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4. Employment Termination Payments (ETP's)

Attach any ETP payment summaries and employer termination statements.

<input type="checkbox"/>	<input type="checkbox"/>
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5. Australian Government Allowances and payments like JobSeeker, youth allowance, Austudy payment, Coronavirus Supplement

Provide details of all Youth Allowances, JobSeeker, Sickness Allowance or Special Benefit, Coronavirus Supplement or other Educational or Training allowances received.

<input type="checkbox"/>	<input type="checkbox"/>
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6. Australian Government pensions and other allowances

Provide details including any non-taxable government pensions that have to be shown at IT3 (Income Test). E.g. Aged pension, parenting payments, carer payments, disability pensions

<input type="checkbox"/>	<input type="checkbox"/>
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7. Australian annuities and superannuation income streams

Obtain details of taxable and rebatable components of pension.

<input type="checkbox"/>	<input type="checkbox"/>
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YES NO

8. Australian superannuation lump sum payments

Superannuation lump sums paid from a taxed source to a person aged 60 or over are tax free. Lump sums paid to persons under 60 are still taxable.

<input type="checkbox"/>	<input type="checkbox"/>
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9. Attributed personal services income

Provide all Payment Summaries - personal services attributed income and details of any other personal services attributed to the taxpayer.

<input type="checkbox"/>	<input type="checkbox"/>
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10. Gross interest

Interest that is received or credited in a year is taxable. Care should be taken to gross up interest where TFN withholding tax has been deducted. Please provide details of Bank, Account Number, Account Name and amount of interest received and if the account is jointly held or solely held by you.

<input type="checkbox"/>	<input type="checkbox"/>
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11. Dividends

Provide details of unfranked, partly franked or fully franked dividends, assessable for taxation purposes. This includes dividends that may have been paid from private companies not listed on the ASX.

<input type="checkbox"/>	<input type="checkbox"/>
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Tax Tip - where a reinvestment program has been entered into, the value of that dividend reinvestment is taxable and also forms the cost of your new shares.

12. Employee share schemes

Provide details including the discount given on the 'qualifying shares or rights' which under the employee share scheme are assessable for taxation purposes.

<input type="checkbox"/>	<input type="checkbox"/>
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13. Partnerships and Trusts

Provide details of the partnership, trust or a managed investment trust fund payment and type of income received. If the entity is a managed trust, we require a copy of the annual tax summary report. If the Partnership or trust is from a business, please refer to 'Business Tax Checklist 2022' for further information. If you own an NRAS (National Rental Affordability Scheme) property, please provide the tax offset as advised by your consortium.

<input type="checkbox"/>	<input type="checkbox"/>
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14. Personal Services Income (PSI)

PSI is income received mainly as a reward for personal effort or skills (excluding employee - PAYG income). The following tests determine whether your income is PSI related:

- Was the income received from producing a specific result, using own tools and equipment, and you are responsible for rectifying any defects in work performed?
- Was 80% or more of the income received from one client?
- Do you have a Personal Services Business Determination?
- Does at least 20% of the income result from services provided by other individuals or un-related entities?
- Do you use dedicated business premises (separate to private or associate's premises) where activities from which income is gained is mainly conducted?

Where a Personal Services Business Determination is in place, a copy should be provided (NAT 72465). Please refer to the 'Business Tax Checklist 2022' on our website for further information.

<input type="checkbox"/>	<input type="checkbox"/>
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15. Net income or loss from business

Provide details of business income and expenses. Please refer to 'Business Tax Checklist 2022' on our website for further information.

<input type="checkbox"/>	<input type="checkbox"/>
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16. Deferred non-commercial losses

Non-commercial business losses must be deferred unless certain tests are passed. Please provide details of all business income and expenditure and the last 5 year's tax returns (if our firm did not complete them) to determine your eligibility for offsetting losses against other income.

<input type="checkbox"/>	<input type="checkbox"/>
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17. Net farm management deposits or withdrawals

Provide statement of accounts for details of any deposits or withdrawals from your farm management accounts. This item is for primary producers only.

<input type="checkbox"/>	<input type="checkbox"/>
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18. Capital gains/losses

Provide a description of the asset, the purchase date, the purchase cost, the date and amount of any expenditure incurred by the taxpayer that forms part of the asset's cost base including eligible incidental costs, the sale date, and the sale proceeds amount. We also require copies of the purchase and sale contracts and where applicable the solicitor's settlement statement.

<input type="checkbox"/>	<input type="checkbox"/>
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Examples of assets subject to Capital Gains Tax include sale of shares, sale of investment properties whether in Australia or overseas, sale of a business and trading cryptocurrency. For more information regarding the tax treatment of Cryptocurrencies, please refer to the following - [ATO Tax Treatment of Cryptocurrencies](#).

19. Foreign entities

Did you have either a direct or indirect interest in a controlled foreign company?
 Have you ever, either directly or indirectly, caused the transfer of property - other than money - or services to a non-resident trust estate?

20. Foreign source income and foreign assets or property

Provide details of country, amount received, exchange rate utilised, foreign tax withheld. Examples include foreign pensions, income from foreign employment and income from foreign investments.

Note:

- income derived from Foreign Service lasting greater than 91 consecutive days is no longer exempt unless the employment is related to specific activities e.g. deployment by Australian Armed Forces or working for certain aid organisations.
- exempt foreign income still needs to be reported in your tax return as it is taken into account to calculate your assessable income.
- Assets include real estate, shares in companies or other entities, interests in partnerships or trusts, businesses, bonds, money or funds held in accounts or by other parties, loans to other parties and deposits. They also include intangible property such as trademarks, copyrights, patents, debtors, etc.

21. Rent

Provide details of:

- Rental income earned (including Air BnB or holiday letting income)
- Interest charged on money borrowed for the rental property
- Details of other expenses relating to the rental property
- Details of any capital works expenditure to the rental property
- Property agent financial year end statement for the full year
- Quantity surveyors depreciation report (if applicable)
- Loan contracts to determine any borrowing costs

Please refer to the 'Rental Property Investment Factsheet' on our website for more information.

22. Bonuses from life companies and friendly societies

Provide documentation regarding bonuses received on insurance bonds issued by life insurers and friendly societies. Bonuses are tax free if cashed in after 10 years. If not, the bonuses may be taxable and a rebate can be claimed.

23. Forestry managed investment scheme income

Provide details of any managed investment scheme income.

24. Other income

Have you received any other income that has not been discussed? Examples include:

- | | |
|--|---|
| • A non-qualifying component of an ETP | • Grants or Bursaries |
| • Lump sum payments in arrears | • Scholarships |
| • Foreign Exchange gains | • Jury service fees |
| • GPRIP Payments (rural doctors) | • Royalties |
| • Professional athlete winnings | • Income protection payments |
| | • Any assessable balancing adjustments on depreciating assets |

DEDUCTIONS

D1 Work related car expenses

There are 2 methods available:

1. Cents per kilometre method

This claim is based on a set rate for each business kilometre travelled. The rate from 1 July 2021 is 72c/km, no matter the make or model of the vehicle or its' engine size. The total kilometres travelled for work purposes can be claimed by applying the set rate per kilometre, up to a maximum of 5,000 business kilometres. If this applies to you, please provide the Year, Make and Model of your vehicle and a log book to show the amount of kilometres travelled for work purposes. The maximum deduction available for this method for the 2021/2022 year is \$3,400.

2. Log Book Method

This claim is based on the business use percentage of the motor vehicle expenses. There must be a log book maintained for 12 consecutive weeks. The resulting business use percentage may then be applied to all car expenses to calculate a deductible amount. The log book must be renewed every 5 years or if the business use percentage varies downward by 10%.

We require the commencement and completion date of your log book as well as the Make, Model, Date purchased and purchase price. We will also require the actual costs of the motor vehicle including fuel, registration, insurance, repairs and maintenance, leasing agreements and any interest on loans.

We note that work related travel does not include to and from home or going to the post office on the way to or from work. There are exemptions if you are required to transport your own tools or equipment from home to work, however specific rules apply to be able to use this exemption.

For more information on claiming motor vehicle expenses please refer to the ATO website at [Car Expenses](#).

D2 Work related travel expenses

Domestic Travel

Generally requires you to sleep away from home. Expenses include flights, meals, accommodation, car hire and incidentals such as tolls, parking, taxis and airport transfers. Please provide the documentation to support your travel claim.

International Travel

Provide documentary evidence as well as a diary of your travel reflecting work/business engagements.

Substantiation is not required where a 'reasonable allowance' paid to an employee for accommodation, food, drink and incidentals if the allowance is within the ATO limits. The ATO has the discretion to request proof of your claim.

Note that if the allowance paid does not form part of your taxable income (i.e. it is paid tax free) then no deduction for travel expenses can be claimed. More information regarding Travel Expenses can be found here: [ATO - Travel Expenses](#).

D3 Work related uniform, occupational specific, protective clothing, laundry/dry cleaning expenses

Provide documentation for protective clothing and safety footwear - clothing or footwear that is specifically designed to protect, or:

- o **Compulsory uniforms** - non conventional clothing that the employee is compelled to wear. If the uniform has a logo and it is required to be laundered at home, a claim can be made of up to \$150 without substantiation. Replacements of compulsory uniforms can also be claimed.
- o **Protective Clothing** - clothing or footwear required for protection such as steel cap boots, hats, high visibility clothing and safety equipment. if required to work outdoors and you purchase sunscreen as your employer does not provide sunscreen
- o **Occupational-specific** - clothing that identifies a person as a member of a specific profession, trade, vocation, occupation or calling (eg. nurse, chef, doctor (scrubs), defence force personnel)

Tax Tip: you can only claim laundry and dry cleaning expenses in respect of work-related uniforms and occupational specific clothing.

More information regarding deduction for uniforms and protective clothing can be found here: [ATO - Clothing & Laundry](#).

D4 Work related self-education expenses

Provide evidence supporting your claim and the purpose of the self-education. Examples include course fees (excluding HECS and government loan accounts) student union fees, books, stationery, consumables, travel, and depreciation on assets used for study.

Note. In order to claim self-education expenses there must be a connection between the study and your current employment. These are:

- o Connection based on improved potential in current work
- o Direct connection for skills required for current work activities
- o Other direct connection between study and work activities.

Study conducted whilst unemployed in order to gain employment is not deductible. Any study reimbursed by your employer is also not deductible.

Tax tips: the ATO pays particular attention to these items, so ensure that all claims can be substantiated appropriately. Note also that the first \$250 of eligible self-education expenditure is not an allowable deduction.

More information regarding claiming self education expenses can be found here - [ATO Self Education Expenses](#).

D5 Other work related expenses

Provide evidence supporting your claim.

Examples include union fees, seminars, home office expenses, telephone/mobile, internet, subscriptions, professional memberships, home office expenses, calculators, replacement tools, printing & stationery costs, teaching aids/resources, depreciation on assets over \$300 and immediate write off of assets under \$300. Note that you must have spent the money yourself and a deduction cannot be claimed if you were reimbursed by your employer.

Mobile phone and landline

Incidental use - if the total claim is less than \$50, you can make a claim based on the following:

- o 25c for a call from a landline
- o 75c for a call from a mobile
- o 10c for a text message from a mobile.

If the claim is over \$50, then a log book needs to be maintained to determine your percentage of work use over a 4 week representative period, which can then be applied to the full year. To work out this percentage, you should include:

- o the number of work calls made as a percentage of total calls
- o the amount of time spent on work calls as a percentage of total calls
- o the amount of data downloaded for work purposes as a percentage of total downloads.

Bundled phone and internet plans

Deductions need to be apportioned based on the work use of each service in the bundle. This can be done over a 4 week representative period in the year.

More information on mobile phone and internet expenses can be found here: [ATO - Phone, Data & Internet Expenses](#).

Home office expenses

Deductions differ from a home office depending on whether it is a place of business or an office used away from the normal workplace. There are two types of home office expenses:

- o **Occupancy Expenses:** These are claimed on a floor area basis and include rent, mortgage interest, council rates, land taxes and insurance. Note, with using this option that if the home is owned, capital gains tax can be applicable on the portion used for income producing purposes if the property is sold. *We note that the ATO are heavily monitoring claims of occupancy expenses, and generally do not allow employees to claim this method as they do not accept that working from home as a place of business.*
- o **Running expenses:** Includes electricity, depreciation on items such as furniture and computer equipment, internet and electronic devices. Since a large number of people were required to work from home, for the 2021/2022 there are **3 options** of calculating your running expenses:
 - Calculating the actual hourly (**actual cost method**) electricity cost per appliance plus the decline in value of items or furniture. You can then also claim depreciation on equipment and other assets used for business purposes, stationery, office supplies, internet (pro rated for work usage)
 - Using the ATO rate of 52c per hour for electricity (**Fixed rate method**) which is calculated at the rate multiplied by the number of hours spent in the home office for work related purposes. With this method you cannot claim the depreciation of office furniture, but you can claim depreciation on computer equipment, stationery, office supplies and internet (pro rated)
 - Using the adapted ATO rate of 80c per hour (**short cut method**) which applies for the period 1 March 2020 to 30 June 2022. To claim this method you had to have been working from home and have incurred additional running expenses as a result of working from home. Incidental tasks such as checking emails from home does not qualify. This deduction is calculated by taking the total number of hours worked from home between 1 July 2021 and 30 June 2022 and multiplying by 80c. *It is important to note that if this method is adopted, it covers ALL additional home office expenses, so no other expenses can be claimed such as depreciation, stationery, internet or mobile costs.*

If the taxpayer is an employee and not operating a business from home, their employer must be able to acknowledge their work from home activities and that the choice to work from home is required and not just a matter of convenience.

A log book is required to be maintained for a 4 week period in order to determine the work use percentage for home internet and electricity. If there is private usage of home office furniture and equipment, then depreciation on these items can only be claimed on the work related percentage.

For more information regarding home office expenses please visit the ATO website at [Home Office Expenses](#)

D6 Low value pool deduction

Please provide evidence. This is for assets which cost less than \$1,000 or those assets which have a written down value of \$1,000 or less. Note that once you enter into a pool, you must enter all future assets under \$1,000 into the pool also.

D7 Interest deductions

Please provide details. This deduction cannot be claimed unless there is income at Question 10. E.g. Fees incurred in deriving the interest income such as financial advisor fees or managed funds interest deductions.

D8 Dividend deductions

Please provide details. This deduction cannot be claimed unless there is income at Question 11. E.g. Fees incurred in deriving the dividend income such as financial adviser fees or managed funds dividend deductions.

D9 Gifts or donations

Ensure that all receipts for donations over \$2 are endorsed deductible gift recipients and that you did not receive any tangible benefit from making the donation such as raffle tickets, pens, calendars, cards, etc. *Please note that donations for Go Fund me and crowd funding are not tax deductible.*

D10 Cost of managing tax affairs

This deduction includes tax agent fees, ATO general interest charges, litigation costs regarding your tax affairs and travel/postage to your tax agent. Please provide details.

D11 Deductible amount of un-deducted purchase price of a foreign pension or annuity

If you are in receipt of a foreign pension or annuity ensure you provide all documentation relating to it.

D12 Personal superannuation contributions

There has been much development regarding superannuation laws in the past few years. If you are preparing an earlier tax return, please refer to our tax checklist on our website from the relevant year as different rules will apply. For 2021/2022 personal superannuation contributions can be claimed up to \$27,500, or possibly more if you have carried forward concessional contributions from 2019, 2020 and 2021 (Please consult with us to determine the total that is available to you). It is important to note the following:

- o The cap also includes any contributions made by your employer and any salary sacrificed employee contributions during the year (note this may be different to what is on your payslip)
- o From 30 June 2020 the ATO introduced a concessional contribution rollover, meaning if you did not contribute up to the \$25,000 cap in 2018/2019, 2019/2020 and 2020/2021, the remaining cap rolled over into 2021/2022, meaning you could contribute and claim a deduction of more than \$27,500 without breaching the cap.
- o To be eligible for the concessional contributions rollover, your superannuation fund must have had a balance of less than \$500,000 at 30 June 2021.
- o The concessional rollover can be carried forward for up to 5 years, at which point the cap reduces back to the annual limit.
- o In order to claim a concessional contribution as a tax deduction you must be under the age of 67, (or if between 67 & 74 you satisfy the work test), have contributed into your superannuation fund after tax (e.g. not through a salary sacrifice arrangement) and have completed a 'Notice of Intention to Claim a Tax deduction' with your superannuation fund. Ensure that the superannuation fund's confirmation letter to claim the tax deduction is received prior to lodging your tax return as without it we cannot claim a tax deduction.
- o How much to claim as a tax deduction depends on what cap you have available as well as how much income you have earned. There is no point claiming a deduction that would not reduce your tax liability, likewise if your contribution will break your cap, taxes and surcharges apply. We recommend consulting with us before making the claim with your superannuation fund if you are unsure of the benefits/risks.

D13 Deductions for project pool

Relates to certain capital expenditure incurred after 30 June 2001 which is directly connected with a project carried on, or proposed to be carried on, to gain or produce assessable income (i.e. this expenditure can be allocated to a project pool and written off over the project life, but the expenditure must not otherwise be deductible nor form part of the cost of a depreciating asset).

Provide documentation for any capital expenditure incurred in the current financial year.

D14 Forestry managed investment scheme deduction

Initial investors in forestry managed investment schemes (forestry schemes) will receive a tax deduction equal to 100 % of their contributions.

Subsequent investors will receive a tax deduction for their ongoing contributions to forestry schemes, provided that at least 70% of the scheme manager's expenditure under the scheme is expenditure attributable to establishing, tending and felling trees for harvesting (direct forestry expenditure or DFE).

Provide details of any managed investment scheme contributions.

D15 Other deductions

Provide documentation for any black hole expenditure, accident or sickness insurance premiums (i.e. income protection). Note that life insurance policies are not deductible. Any premiums paid through your superannuation fund are also not deductible. The expense must have been paid by yourself from your own funds.

TAX OFFSETS

YES NO

T1 Seniors and Pensioners (includes self-funded retirees)

Are you a senior Australian or Pensioner (aged over 66 1/2 at 30 June 2022), Veteran, War Widow or Spouse of a Veteran? Were you in receipt of an Australian Government Pension or allowance at Question 6? Did you have a spouse? If so, were they eligible or in receipt of a Pension? If so, provide spouse details on page 9. Note that this offset is income tested and not available to all seniors and pensioners.

T2 Australian superannuation income stream

Did you have an Australian superannuation income stream at Question 7? If so please provide details.

T3 Superannuation contributions on behalf of your spouse

Have you made superannuation contributions on behalf of your spouse where the aggregate amount of your spouse's assessable income and reportable fringe benefits did not exceed \$40,000 in the 2021/2022 year? If so, please provide the details of the contribution. A full 18% rebate of \$540 is available for contributions of up to \$3,000 where the spouse's income is \$37,000 or less. The rebate reduces for every \$1 in excess of \$37,000 and phases out when the spouse's aggregate income exceeds \$40,000.

Note. The offset is not available where the contribution exceeds the spouse's non-concessional contribution for the year or the spouse has a total superannuation balance equal to or exceeding the general transfer balance of \$1.6m.

T4 Zone or overseas forces

If you have lived or worked in a remote or isolated area of Australia, or served overseas as a member of Australia's Defence Forces, then you may be eligible for this offset. This does not apply for FIFO & DIDO workers whose normal residence is not in the remote area in which they work. If so please provide details including location and number of days in each location.

T5 Invalid and invalid carer

Did you maintain:

- a spouse who is an invalid or who cares for an invalid?
- a parent/parent in law who lived in Australia and was an invalid or cared for an invalid?
- an invalid child/brother or sister who is 16 years or over?
- And you have received either a disability support pension, a special needs disability support pension and an invalidity service pension.

If you answered yes, please provide their DOB, separate net income, days maintained by you and percentage maintained by you.

T6 Landcare and water facility rebate

27.5% for small businesses (otherwise 30%) tax offset for one third of eligible expenditure in lieu of deduction for eligible expenditure.

T7 Early stage venture capital limited partnership

Did you contribute as a limited partner of the ESVCLP or an investor through a partnership or a trust?

T8 Early stage investor

Did you invest in a qualifying early stage innovation company in 2021/2022?

MEDICARE AND PRIVATE HEALTH INSURANCE

M1 Medicare levy

Are you a 'prescribed person' such as:

- member of the Australian Defence Forces
- person under the Veteran's Entitlements Act 1986 or the Military Rehabilitation and Compensation Act 2004
- person who would not have been entitled to Medicare benefits in respect of services, treatment or care to which Medicare benefits under the Health Insurance Act 1973 relate. The ATO requires a certificate from the Medicare Levy Exemption Certification Unit of Medicare Australia.

Were you a non-resident of Australia for all/part of the year? If so please provide dates.

Did you have dependant children in 2021/2022 that were either under 21 or if between 21-25 were studying full time at university? If so, please provide their details.

Were you a sole parent to your dependants during 2021/2022?

M2 Private health insurance policy details

Do you have private health cover with an Australian Health Fund? Were you, your spouse and all your dependants covered by private **hospital** cover for the entire year?

If so, please provide the year end statement sent by your health fund (for yourself and your spouse) showing the following information:

- Health Insurer's Name, Policy number, type of cover and persons covered under the policy.
- Your share of premiums paid in the financial year
- Your share of Australian Government rebate received.

Tax Tip: If you did not hold private health insurance hospital cover and your individual income of \$90,000 or your combined family income exceeds \$180,000, you could be liable for a surcharge of up to 1.5% of your taxable income. Depending on your income, it may be more beneficial to take up a hospital cover policy to avoid being liable for the Medicare Levy Surcharge.

ADJUSTMENTS

A2 Part year tax-free threshold

If you were an Australian resident for part of the year, your tax-free threshold will be less than the full tax-free threshold of \$18,200 that applies to Australian residents if you:

- became an Australian resident for tax purposes
- ceased being an Australian resident for tax purposes

Part year residents have a tax-free threshold of at least \$13,464, the remaining \$4,736 depends on the number of months that you were a resident.

If you ceased/commenced Australian residency during the 2021/2022 year, please provide the dates you departed/arrived (per your passport).

A3 Government super contributions

If you made an eligible personal superannuation contribution to a complying superannuation fund (for which you are not claiming a tax deduction), you were under 71 years of age on 30 June 2022, you satisfy the employment test, your adjusted taxable income was less than \$41,112 and no more than \$56,112 and you did not hold a temporary visa for any time during the year, then you may be entitled to a superannuation contribution from the Government.

Are you claiming the Government super co-contribution? If so, please provide details of the amount contributed. The maximum co-contribution paid by the Government is \$500 depending on your income and how much you contributed.

A4 Working holiday maker net income

Are you in Australia on a Working Holiday Visa (ie. A 417 or 462 visa). If so please provide us with a copy and the date that you entered Australia.

HECS-HELP, SSL, TLS, SFSS & VSL

If you were a non resident for all of part of the income year AND you have a HECS or TSL debt, please advise of your Non-Resident foreign income as you may be liable to pay some of your debt back.

INCOME TESTS

IT3 Tax free government pensions

Provide details and amounts of pension. Examples include carer payments, disability support pensions, veteran affairs disability pension, child disability pension.

IT4 Target foreign income

Did you receive any target foreign income during 2020/2021?

Target foreign income includes the following income that is exempt from Australian Tax:

- Regular receipts of money and gifts from relatives living overseas
- Income from foreign business interests and investments, including income received by migrants with business interests in their country of origin
- Foreign source income received while you were a temporary resident.

IT7 Child support you paid

Have you paid any child support during the year?

Provide records so we can work out the total amount of child support that you paid during the 2021 income year.

